



ATTS NEWSLETTER

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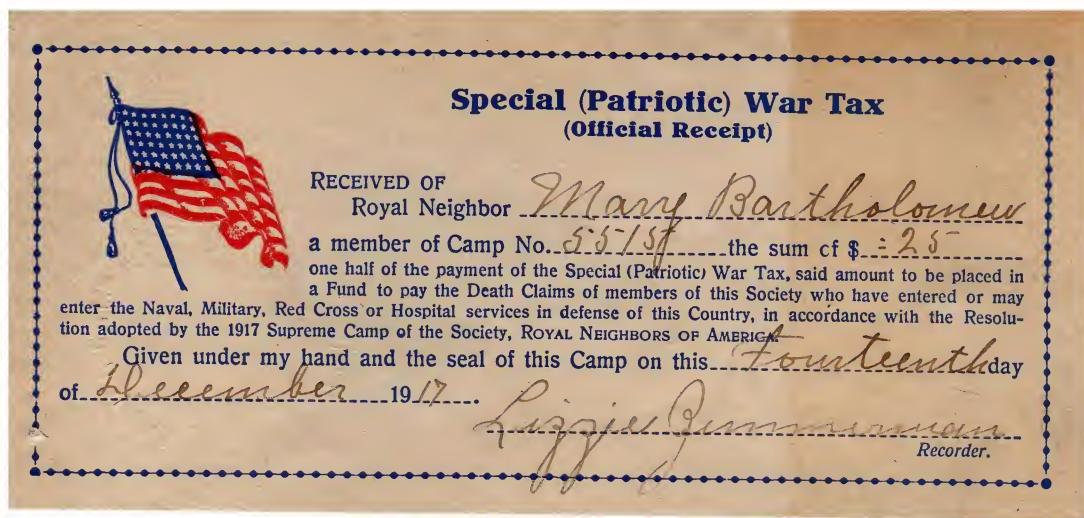


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Frye Tax Token Sale #7

bob@taxtoken.org

Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Catalog numbers taken from **United States Sales Tax Tokens and Stamps: A History and Catalog** by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include **\$2.00** for postage and add **\$1.65** for insurance if desired. Money order, check or PayPal.

IL LOCAL

Arcola - L2, Unc, R-1 - \$1.50
Beardstown, L5, XF, R-5 - \$25.00
Bunker Hill - L6, XF, R-4 - \$5.00
Cambridge - L8, Unc, R-3 - \$4.00
Carbondale - L18A & B, Unc, \$2.50 pair
Chandlerville - L20, Unc, R-2 - \$2.50
Charleston - L22, AU, R-1 - \$1.50
Effingham - L37, Unc, R-2 - \$2.50
Galva - L39, Unc, R-1 - \$1.50
Gillespie - L41, XF, R-3 - \$4.00
Hoopeston - L42, Unc, R-2 - \$2.50

Jackson Co-Murphysboro

- L43A, AU, R-4 - \$7.50
- L43B, AU, R-4 - \$7.50
- L43D, AU, R-4 - \$10.00
- L43E, AU, R-4 - \$7.50
- L43Ga, AU, R-4 - \$15.00
- L43Gb, AU, R-4+ - \$17.50
- L43Gc, AU, R-4+ - \$17.50

Jackson Co. - L44, Unc, R-1 - \$2.50
Jackson Co. - L45, Unc, R-5 - \$5.00

Jacksonville - Sets of 3 for \$4.50

- L46A, XF, R-1 - \$1.50
- L46B, XF, R-1 - \$1.50
- L46C, XF, R-1 - \$1.50

Jasper Co.- L47, AU, R-5 - \$10.00

Kankakee - L49A, Unc, R-4 - \$7.50

Kankakee - L49B, Unc, R-4 - \$7.50

Keithsburg - L50, Unc, R-3 - \$4.00

Kewanee - L51, Unc, R-2, \$3.00

L53, Unc, R-5 - LaMoille \$15.00

L53cs5, Unc, R-9 - LaMoille \$125.00

LaSalle -L54A, AU, R-3 - \$6.00

LaSalle -L54B, AU, R-3+ - \$7.50

Litchfield - L55, Unc, R-1 - \$1.50

Mattoon - L59A, XF, R-4+ - \$9.00

Mattoon - L59B, XF, R-4 - \$7.50

Mercer Co. - L61A, XF, R-1 - \$2.50

Mercer Co. - L61B, XF, R-1 - \$2.50

Moline - L62B, Unc, R-1 - \$2.50

Moline - L63A, XF, R-1 - \$2.50
Moline - L63B, XF, R-1 - \$3.50
Mt. Olive - L66, Unc, R-4 \$6.00
New Boston - L67, AU+, R-2 - \$4.50
Paris - L69, Unc, R-2 - \$3.00
Pike Co. - L73, XF, R-1 - \$2.00
Pinckneyville - L74A, XF, R-9 - \$45.00
Pinckneyville - L74B, XF, R-3 - \$45.00
Pinckneyville - L74C, XF, R-7 - \$17.50
Pinckneyville - L79A, XF, R-9 - \$45.00
Roanoke - L86, AU/Unc, R-2 - \$7.50
Rock Island - L87A, XF, R-1 - \$2.50
Rock Island - L87B, XF, R-1 - \$2.50
Rock Island - L87C, XF, R-1 - \$2.50
Rock Island - L88Bc, AU, R-1+ - \$4.00
Rock Island - L88Db, AU, R-1+ - \$4.00
Rossville - L89, AU, R-5 - \$15.00
St. Anne - L96, AU, R-2 - \$2.50
Tazewell Co. - L97B, Unc, R-1 - \$2.50
Tazewell Co. - L97C, Unc, R-1 - \$2.50
Tazewell Co. - L97D, Unc, R-1 - \$2.50
Tazewell Co. - L97E, Unc, R-1 - \$1.50
Toulon - L100, AU, R-2 - \$3.00
Union Co. - L101, Unc, R-2 - \$3.00
Whiteside Co. - L103, AU, R-2 - \$3.00

Randolph County Reprint

- O1a-cs7, R-5 - \$3.50
- O1b, R-7 - \$10.00
- O1b-cs7, R-8 - \$25.00

Herrin - M5, AU, R-4 - \$12.50

Alabama

S1, Unc, R-1 - \$1.00
S2, Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU no spots, R-3 - \$5.00
S5, Unc, R-1 - \$1.00
S6, AU/Unc, R-2 - \$2.50
S7A, AU+/Unc, R-2 - \$2.50
S7B, AU+/Unc, R-2 - \$2.50
S9, AU+/Unc, R-2 - \$2.50
S10a, Unc, R-1 - \$1.00
S11, Unc - spotty, R-1 - \$1.00
S12, Unc, R-1 - \$0.75
S13, Unc, R-1 - \$1.00
S14, Unc, R-1 - \$1.00
S15, Unc, R-3 - \$1.00
S16, Unc-spotty, R-1 - \$1.00
S17, Unc, R-1 - \$1.00
S18, Unc, R-7 - \$10.00
S19, Unc, R-2 - \$2.50

Arizona

S1A, Unc, R-1 - \$1.00
S1B, VF, R-1 - \$1.00
S2A, AU+/Unc, R-1 - \$1.00
S2B, AU+/Unc, R-1 - \$1.00
S2C, AU+/Unc, R-1 - \$1.00
S3A, AU/Unc, R-1 - \$1.00
S3B, AU/Unc, R-1 - \$1.00
S4B, AU, R-1 - \$1.00
S5B, Unc, R-1 - \$1.00
S5C, Unc, R-1 - \$1.00
S5D, Unc, R-1 - \$1.00
S6A, XF/AU, R-1 - \$1.00

S6B, AU/Unc, R-1 - \$1.00
S6C, AU/Unc, R-1 - \$1.00

Colorado

S1A, XF, R-1 - \$1.00
S1B, XF, R-1 - \$1.00
S1C, XF, R-1 - \$1.00
S1D, XF, R-1 - \$1.00
S1E, XF, R-1 - \$1.00
S2A, XF/AU, R-1 - \$1.00
S2B, XF/AU, R-1 - \$1.00
S2C, XF/AU, R-1 - \$1.00
S2D, XF/AU, R-1 - \$1.00
S3A, XF/AU, R-1 - \$1.00
S3C, XF/AU, R-1 - \$1.00
S4A, XF/AU, R-1 - \$1.00
S4B, XF/AU, R-1 - \$1.00
S4C, XF/AU, R-1 - \$1.00
S5A, Unc, R-1 - \$0.50
S5B, Unc, R-1 - \$0.50
S5C, Unc, R-1 - \$0.50

Kentucky

Pattern Token 1 of 5 known - \$150.00
L3 & 4 Arctic Ice Set, R-5, AU/Unc \$5.00

Michigan

L1A, 1B & 1C, R-4, Unc, \$6.50 set

Nebraska

O-2, Silver/Black, AU/Unc, R-8 - \$35.00

Oklahoma

S1, XF/AU, R-1 - \$1.00
S2, XF/AU, R-1 - \$1.00
S4, Unc, R-1 - \$1.00
S5, XF/AU, R-1 - \$1.00
S6, XF/AU, R-1 - \$1.00
S9, AU/Unc, R-1 - \$1.00
S10, AU/Unc, R-1 - \$1.00
S11, AU/Unc, R-1 - \$1.00
S12, AU/Unc, R-1 - \$1.00
S13, XF/AU, R-7 - \$35.00
S17, AU, R-4 - \$7.50
S18, Unc, R-1 - \$1.00

WA LOCAL

Cathlamet - L3, Unc, white, R-6 - \$12.50
Cathlamet - L4, Unc, red, R-6 - \$12.50
Cathlamet - L5, Unc, violet, R-6 - \$12.50
Cathlamet - L6, Unc, green, R-6 - \$12.50
Colfax - L12Ac, Unc, pale grn, R-2- \$6.00
Colfax - L12Ba, Unc, pale grn, R-2- \$6.00
Colfax - L12Bb, Unc, pale grn, R-2- \$6.00
L21, Unc, R-6 Longview - \$30.00
L27B, AU, Brehm's, R-7 - \$7.50
L29A, Unc, Buchmann - R-5 - \$20.00
L29B, Unc, Buchmann, R-5 - \$20.00
L33B, AU, G.O. Guy, R-5 - \$6.00
L34A, Unc, Mecca - R-5 - \$20.00
L34B, AU, Mecca, R-5 - \$6.00
L35A, Unc, Neupert's - R-6 - \$25.00
L35B, AU, Neupert's, R-6 - \$7.50
L37, Unc, R-6 Freda Gandler - \$30.00
L42, AU/Unc, R-3, Rainier - \$10.00
L43, Unc, R-2, Rhodes - \$4.50
L47, Unc, R-3, Spokane 1941, \$6.00
Stevenson - L48, XF, red, R-6 - \$10.00

EDITORIAL COMMENTS

As I sit here writing another editorial I am beginning the battle with an early spring cold. So many people have been sick this winter and somehow I managed to keep from allowing it into my system. I really hate the feeling of my body not being able to do what my mind wants to get done.

Just a week ago I was putting new siding up on my house and starting to really embrace spring. Yesterday we had an unbelievable late winter storm roll through wreaking havoc on the highways and just in general. I had a 100 mile journey home through the center of the storm and watched many motorists lose control and spin out of control off the highway in very treacherous conditions. They closed the airport here in Kansas City for three hours and the highway patrol had their hands full with accidents. Then today I took my oldest daughter back to college from spring break and traveled the very same roads, it was bright sunshine and in the mid forties. The sun was melting the snow and there wasn't a cloud in the sky. The only traces of the horrible storm from the previous day were the abandoned cars and jackknifed semi's that littered the highway.

I guess this brings to mind the point of my editorial this issue. The wild swings in weather that we experience here in the Midwest are not too distant from the wild mood swings that we as humans experience when dealing with life. Many months ago I had experienced a great desire to move on without the hobby of sales tax token collecting or even participating in the hobby all together. I received many letters of support and understanding for my situation, but I don't think it really clicked until this past weekend that life is really about ebb and flow.

While I can't say that things are really flowing, I can say that I think the low of the ebb tide has passed and I am looking forward again to the sunshine that the promise of the future brings. I have been disappointed lately that we have not had any articles in the national coin press about sales tax tokens. However looking back we have had some truly awesome years where we had articles published nearly monthly in the numismatic mainstream.

So, even if you have lost your desire to pursue sales tax tokens actively please don't give up on the hobby all together. The newsletter offers great research and information that can always be read when spare time might be available. If you know someone who would enjoy our newsletter then buy them a gift membership so they don't lose touch with the hobby. If you are having trouble getting engaged then just sit back for a little while and hit cruise control. Eventually the urge to drive will take over again. I absolutely want to invite anyone who might want to try their hand at the editorship to throw their hat into the ring for the election. I don't ever want to stand in the way of someone wishing to try their hand at the newsletter. However, if nobody is willing, I will continue to serve the society as long as it takes.

Anyone who is a member of the SRTC (Society of Ration Token Collectors) you will have noted in the latest issue of the "**Ration Board**" that their long time editor Michael Florer is seeking to step down after 18 years at the helm. This is just another in the long list of editor changes that are going through our hobby lately. Anyone who wants the chance to serve the society needs to come forward and throw their hat in for the election. We have a very diverse group of individuals with many different aspects of the hobby represented and I would like to see everyone participate at some point. Even if you don't want to run for office we still need lots of new information and articles written so I don't have to keep boring you with my own personal articles that end up much more editorial than research sometimes.

On a corrective note I received an e-mail from Michael Florer who has indeed been a long-time member (22 years!) but I was incorrect that he is **not and has never been a dealer**, so please DON'T send your want-lists to Michael, however I will still take them! He also noted several other potential answers to the STT quiz as many others did too. I am glad we all had fun with that.



Sincerely, Robert W. Frye, editor (L-521)

2009 ATTS ELECTION INFORMATION

This election is open to any member in good standing. You do not need to be nominated; simply volunteer your services for a particular position on the board. All board positions are up for election. Below is a list of all offices and their descriptions as outlined in the Constitution of the American Tax Token Society as adopted May 30, 2005. Elected officers shall retain their offices for a period of three (3) years; this election is for officers from January 1, 2010 to December 31, 2012.

President – The President receives motions from board members and petitions or objections from the general membership, and processes them as described in Article VI (Governance section). With board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

Secretary-Treasurer – The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and /or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, and amount and from who received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the cost incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

Editor – The Editor prepares each issue of the official publication; solicits preparation of articles by member; selects materials from other sources and obtains permission for reprinted as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights material in accordance with Article VIII (Official Publications section). He or she maintains files of source materials as an ATTS library, and provides bibliographies or library lists of material available for loan to members.

At-Large Board Member 1 – This position is a voting position that serves as an advocate of the membership, provides counsel to the Board, and votes on matters concerning the ATTS. The possibility of special assignments or being asked to provide assistance to other board members on ATTS related projects also might be required.

At-Large Board Member 2 – This position is a voting position that serves as an advocate of the membership, provides counsel to the Board, and votes on matters concerning the ATTS. The possibility of special assignments or being asked to provide assistance to other board members on ATTS related projects also might be required.

Volunteer letters and nominations can be sent to any current board member. (See the officer information section at the end of the newsletter). The nominations must be received no later than **MIDNIGHT, JUNE 1ST, 2009**. Nominations should include name, membership number (if known) and a brief description of why the nomination is being made. (The political stuff) We will print these in newsletter #145 (Apr-June, 2009) that will be mailed the last week of June 2009 with the official ballots.

The ballots will be mailed to the ballot officials (TBD, **2 volunteers for ballot counters are needed**). The first ballot official will tally the votes, prepare a report, sign the report and seal it in an envelope marked "FIRST BALLOT COUNT" and forward the report to along with the ballots to a second ballot official for a re-

count. The second official will also prepare a report, sign the report and seal it in an envelope marked "SECOND BALLOT COUNT". Then forward all ballots and report envelopes to Jim Calvert for permanent record keeping. Jim will then forward to me the information about the newly elected club officers. Newsletter #146 (July-Sept 2009) will announce the final results and will be issued the last week of September 2009.

The current board will issue one final newsletter and it will contain parting words of wisdom from outgoing officers and new words of encouragement from the newly elected ATTS officers. Newsletter #147 (Oct-Dec 2009) will be issued the last week of December 2009.

CHECK YOUR MAILING LABEL

If there is a "2009" (or higher, or "L", or "H") on your mailing label that means that you are "paid up" for 2009. If there is a "2008" and highlighted in ORANGE on your mailing label, then you are not paid up. (This is as of 1 Mar. 2009.) You need to send Jim Calvert your dues (\$10) in order to receive the next copy of the newsletter. His address is at the end of the newsletter.

E-MAIL QUESTIONS By Robert Frye L-521

I have been processing my recent order of tax tokens today and have found a problem. The Arizona S5C token is as listed in M&D but the S5D is not listed in the catalogue. I assume a new variety was discovered after publication. I am unable to determine what the difference is. Could you provide that info and if possible which ATTS Newsletter might contain that information. John

The original article was published in Newsletter #113, April–June 2001, pg 4. For some reason this variety had not yet made it into a supplement sheet. I am reprinting that portion of the article originally written by Mike Strub, R-504. I am attaching my personal photographs of AZ S5C & D.



AZ S5C



AZ S5D

ARIZONA DISCOVERIES - Mike Strub, R-504

The Arizona tokens are my favorites, as I'm sure they are for many of you. They are the most artistic and coin-like of the state-issued tokens, which I've always considered to be state coinage.

NEW BOX: I recently bought an original box of Arizona 1 Mill Sales Tax Tokens from a gentleman who first sold me one of the rolls from the box on Ebay. (He was not Gordon Jones; but this box may well be from his hoard). The box was larger than ZA-O2, and contained 1000 tokens. The legend reads: "CONTENTS 1000 (1) s / ARIZONA TAX TOKENS / SALES PRICE \$1.00" in 5mm high letter. The dimensions are 4 3/4" x 2 3/4" x 1 13/16" (120 x 70 x 46mm) for the top half of the box, and 4 5/8" x 2 5/8" x 1 13/16" (117 x 68 x

47mm) for the bottom half, which the top half fits over, and which includes metal tabs which protrude through the top to be bent over for securing the enclosure. It is light brown cardboard with a black rubberstamp. So the size and material match AZ-02.

NEW DIE VARIETY: The contents of this new box type are 20 AZ-04A rolls of 50 1-MH1 tokens, which are mixed S5B and S5C. There is also a new DIE variety, which I would like to suggest we should call AZ-S5D. In AZ-S5C, only the center vertical ray of the sun touches the border that separates "DITAT DEUS" from the farming scene below it. In the new variety the center 3 rays of the sun all contact this border. If this variety exists out there already, it has probably been considered as AZ-S5C. This is a naked-eye die variety, folks - check your collections and see which one(s) you have!

STATISTICS: There should have been 1000 coins in the box, but there were only 996. The fellow who sold it to me packed it rather poorly and several of the aged paper rolls were burst open. Enough tape was used on the package to prevent the loose coins from exiting, but somehow we came up short anyway! Then I dropped one on the floor of my den, and still haven't found it!

Anyone familiar with statistical sampling methods knows the following results aren't really based on a good sample. Although they represent almost 1/20th of 1% of the mintage, they are all from a single box instead of randomly selected from many boxes. Having said that, I still thought people might be interested in the relative abundance of the varieties I found: There were 492 of what I call AZ-S5D, 256 of AZ-S5C, and 247 of AZ-S5B.

ERRORS: Nothing earth-shaking here, but among these there were a D and B with improper alloy mix - some kind of slag that came off the planchet probably before striking. There was a C with strong strike-doubling on the obverse's circumferential wording and a strong die clash on the reverse. And there was a D with an extremely strong die clash on both sides.

DIE STATES: The C's and D's were all from obverse dies in fairly good shape - at least early to middle die states. But I couldn't find a single one that didn't have some clash marks - which are especially evident on the reverse as the upper outline of the obverse mountains intersecting the reverse's central "1" at various angles. Some of the reverse dies for the D's exhibit a cud from the rim to an area between the letters N and T of PAYMENT.

The B's, however, seemed all to be struck from the obverse die in a late die state. It had been heavily polished in a circumferential manner, leaving concentric circular ridges in the design from the center to the circumferential legend, plus extending even beyond it into the word COMMISSION. And there were die breaks causing the tops of the letters A, R, and Z of ARIZONA to merge with the rim.

Sorry to bother you, your website said to contact a Yahoo Group. But since I'm not a member, it wouldn't accept my question. Question is: In going through my deceased parents' effects, I found a plastic cream colored Mississippi Sales Tax token. I'm wondering if it has any value...Can your organization direct me? Thank you for your help.



The token that you have sent the picture of is a Mississippi S8 with a rarity R1 (very common) as listed in the **United States Sales Tax Tokens and Stamps: A History and Catalog** by Merlin K. Malehorn and Tim Davenport. The token was manufactured from 1942-1952 by Ingwersen Manufacturing Company. There were approximately 125M of these 23mm diameter plastic tokens in several colors manufactured. Its market value is less than \$1.00. I am sorry to tell you that you are not independently wealthy but it is still a neat find.

Hello Bob, I've shown pictures of this token to Russ Ward and he suggested I get your opinion. I suspect I've found an uncataloged Colorado S4 tax token. On one side of the token the gap between the outer circle and the L of RETAIL appears to be 0.5 mm. On the other side the gap between the circle and the L looks to be .9 mm. Attached are pictures of both sides of this token along with scaled close-ups. I've found two like this plus one with gaps of .2 mm and .4 mm. Can you tell me anything about these pieces? Rick Schulz



Rick has asked a question that I myself have had for quite some time. Many of these tokens are fairly easy to identify if they are well struck or near uncirculated. When the tokens are not deeply struck or they are worn, the gaps between the ridges are not well defined, and the gaps between them tend to overly distort in their distance from the "L" in RETAIL.

The photographs shown on page 50 in the M&K book are of very well defined, highly struck specimens. Unfortunately I think that many of us have lower relief and/or worn pieces that we are trying to catalog. What happens when the ridge does not strike up completely is that an exaggerated gap is shown between the ridge and the "L". I have many tokens that I had originally cataloged as unknown varieties due to the anomaly back when I was not as well schooled in die strike variations.

I would be interested to hear from any members who have found a solution for easily identifying the differences between these S3 and S4 specimens that are not well struck. Once again we have a mystery rather than a solution, but I look forward to receiving ideas on how to follow up with Rick in a future article.

A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

Spring is upon us. Flowers are blooming and plants are returning to life here in Texas. If spring hasn't visited you yet, hopefully you don't have long to wait. It is my favorite time of the year, when the dreariness of winter gives way to new life.

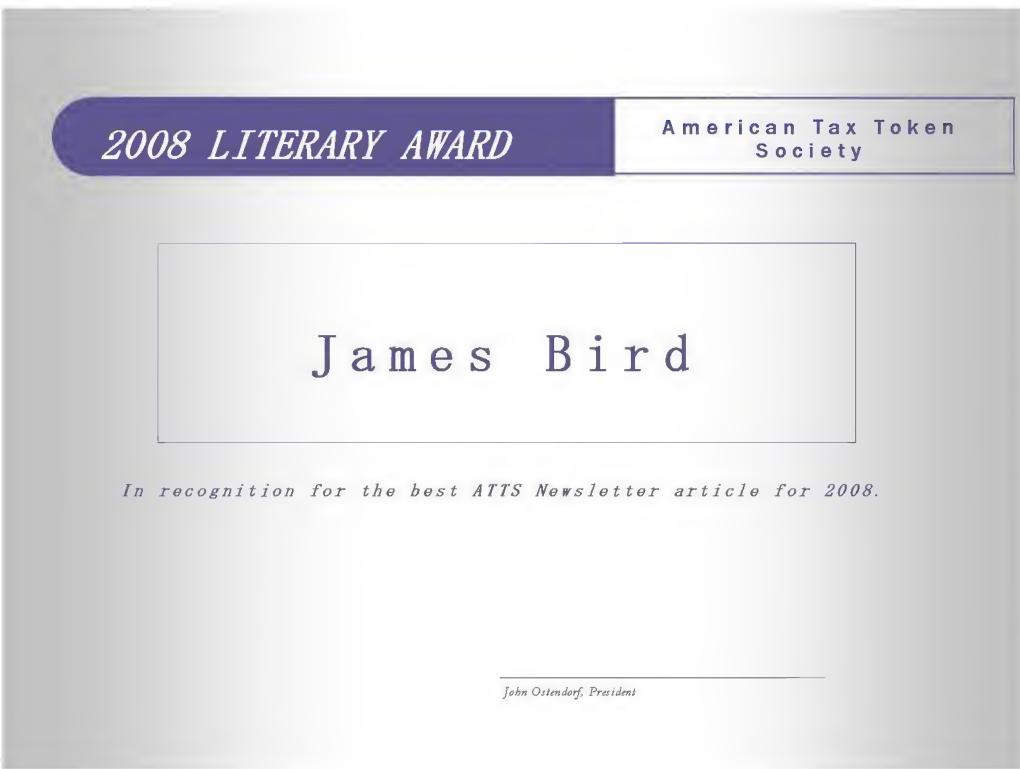
It is also in the spring when I get to announce our literary award winner for the previous year. We had a number of good articles to choose from in 2008. It was a very close vote, with four different articles receiving multiple votes.

The 2008 Literary Award goes to James Bird for his article, "Ohio Punch Cards Revisited – Meal Ticket." Another great article by James, who also won in 2006. To my knowledge, he is the first member to win the award twice.

James will receive a certificate and a unique counterstamped MO milktop in recognition of this award. Thank you James for continuing to write great articles and thanks to everyone who wrote an article in 2008. The Newsletter is the backbone of our organization. It's what keeps us together and it depends on quality articles from all of us.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/>

All my best, John



ANTI-TAXES TEXAS

By Larry Warner L-203 office@larrywarner.com

The envelope looked official. It was from the Supreme Court of Texas. I remembered having paid my bar dues, so it couldn't be about that. I had a petition pending, but the envelope was not nearly thick enough for an opinion. I looked a bit closer..."Not printed or mailed at state expense." It was from Franklin Spears!

When I was an undergraduate at the University of Texas, in Austin, I had walked the streets of poorer East Austin in Mr. Spears' successful campaign for Attorney-General. I learned then that he had been a member of the House of Representatives of Texas from nearby San Antonio. The legislature meets in the state capital, Austin, so I had gone to see a session or two, since I was studying history and government and preparing to be a teacher.

There wasn't much money in our pockets then. Our apartment, four blocks from the University, cost \$30 a month. One thing we did for diversion on a meager budget was going to thrift stores and rummaging through junk boxes of coins.

I had gotten interested in coin-collecting when I was five when my mom and I were at the A & P shopping. I had learned to read already, and quickly noticed the announcement on the Wheaties box, "Hey, Kids! Genuine foreign coin inside!" I persuaded mom to get the coin, with the cereal an incidental! I was hooked for life. It was a ten avo copper minor from Portuguese Angola! Wow! Mom showed me what an atlas was and where Africa was located and also where Portuguese Angola was.

An uncle who traveled to Mexico a lot brought me a handful of copper and silver discs with language that spelled like it sounded and all had the same reverse. My grandma gave me some silver coins she brought from northern Italy when she and my mom and my aunt came to the United States in 1926 on the Dante Alighieri.

I started the coin collecting project in the Bear book of the Cub Scouts, with lots of help from my mom. Occasionally I had enough money to go to Whitman's, over in Shreveport, Louisiana, to look at the exotic and expensive coins and perhaps buy just one common one. An Indian Head penny prompted my dad to remember being able to buy two big pieces of candy with one in the midst of the depression in Greenville, Texas in 1936. "Times were hard. Money was scarce. We counted every penny."

At the Swap Shoppe on Red River in Austin I discovered a gold coin with a star and a numeral five on it. It and others only cost a dime, so I got them. Of course it wasn't gold; it was a brass Alabama five-mill luxury tax token. But it might as well have been gold, as excited as I was to discover something entirely new.

Research at the library of the University of Texas, then located in the "Tower", closed Sundays, disclosed a few articles in the Numismatist, discovered after hours of painstaking review of the Reader's Guide to Periodical Literature. (There was no "Google" in those days, and only one computer, and it was as big as a house. My buddy, Pete, an astronomy grad student, had to make an appointment to use it.) I faithfully looked under the "tokens" heading in numismatic papers and magazines, to little avail.

Law school left no time for anything, much less coin-collecting, but after I finished, things got better. I actually met Justice Franklin Spears when he was in office and a Member of the Court. He seemed pleased that I knew that he had been against the retail sales tax and had been a member of the House of Representatives of Texas. I had just gotten elected to the House and had been invited to a reception for the Judges. Judge Spears seemed even more pleased when I brought up his campaign for Attorney General and the students' walking parts of the capital to get out the vote.

I had learned early on (from Ralph Hall of Rockwall, "All for Hall!) to drop people I had just met a polite and short note expressing my pleasure at having met. I sent Justice Spears a hand-written card, mentioning in passing his anti-tax tokens from the early 1960's when he was on a ticket of four in Bexar County running for State Representative.

I opened the envelope. Probably just a "Nice to meet you, too" letter. It was a bit heavier than just an envelope and a piece of paper. A nice note...Good luck in your career. Then, the unexpected. Five completely uncirculated aluminum proof-quality Texas Anti-Tax tokens from Franklin Spears and his State Representative campaign of the early sixties in Bexar County for the House and against the two-percent retail sales tax! Wow! I couldn't have been more excited. A quick thank-you note. More research. What a nice man. All lawyers think they would be great judges themselves. I realized why Judge Spears had been so successful in his campaigns for the House, for Attorney General, and for the Supreme Court. He encouraged me in my career and made me believe that I could be as successful as he obviously was.

By that time I had happily joined the American Tax Token Society, R-203(1975) The magnum opus by Malehorn and Davenport showed there were other candidates and other anti-tax tokens. In between practicing law, being a husband, being a dad to a houseful of pre-teens, teaching one class at law school, running for re-election, and attending sessions of the Legislature to vote on a tax bill and abortion (and otherwise trying to be the male equivalent of a super-mom) I got a little help from the Secretary of the House on finding out information about those other candidates. I'm to locate families to see if any of them kept any of the old campaign material, perhaps including the anti-tax tokens.

When the ATTS met at an ANA convention recently, I traded away one of my precious Spears tokens for a rare Illinois provisional (not Ladd or Redbud, which I still need). I continue to try to locate other Texas anti-tax tokens. Understandably I want to trade an Unc. Spears for an Unc. from any other candidate. The pieces from other candidates may not exist in that condition.

As with all numismatists, we continue the search, hoping, knowing that there is a cigar box somewhere, a hoard of campaign material that gran'pa' left in his desk, containing an uncirculated specimen of that R-9 or -10 that is only mentioned in a footnote in The Catalogue. Maybe there's one in the bottom of this box of bargain coins or in this giant book of miscellaneous tokens. I'll just put an ad in the ATTS bulletin. Somebody must have one to trade. Well, if it only exists in fine, then I'll just have to get a fine instead of an Unc.

And the best part is that when I see the Spears tokens, I remember the spontaneous thoughtfulness of their author...and intend to pass on that kindness to others.

OHIO SALES TAX SURPLUS – ONLINE DISCUSSION

An October 2005 Online Discussion
Compiled By Robert Frye L-521

Hi John good to hear from you. It would be nice to find a former Ohio tax inspector and ask him the many situations he ran across and their outcome. I was a vendor and remember 2 times I encounter an inspector. He checks my books for total sales. And the amount of stamps I prepaid. Both times I passed. He found no problems. He reminded me of an IRS auditor only not as demanding, never crack a smile, had the same attitude you must be guilty. Forget about the old saying you are innocent until proven guilty. You have to prove you are innocent, & don't owe the money they say.

Was at first the vendor tore the stamp in two and the receipt was given to the customer to show that the tax was prepaid so the customer could not say he was charging tax & pocketing it. The vendor's half was to

be kept for his records of the tax he prepaid. He had to save them to show the tax inspectors. These vendor stubs had to match his sales. The inspector had to count them. Later the inspectors used the purchase receipts that he received when he purchase stamps from the County treasurer or designated agent.

I don't recall anyone saying that the tax inspector picking up the vendor stubs so they could not be used again. Using the purchase receipt he did not have to. But the sales had to match the tax stamps that the vendor was supposed to issue & give out.

The public did not like this tax; it was a burden to them and took away money. Most did not have. Remember this started during the Depression; Ohio was strapped for money also. A lot were suspicious that they were paying tax and the vendor was pocketing the tax and not sending it in.

They were asked to report any vendor that did not give receipts. Sometimes a salesperson would forget to give them. When the state would get many complaints, the state would target that vendor. They would send in unmarked people & buy products to prove it. & no receipt was given to them they would fine the vendor. Sometimes it was a lazy sales clerk. & He or she was reprimanded. If the Vendor, himself, was doing it. Either way the inspector would check his sales with his purchase receipts. & charge the vendor for the stamps he should have used. Plus also fine him.

If he was not giving out receipts, he would not have to buy any, to replenish his stock of stamps. He would be short of proof of purchase of stamps needed to match his sales

This way there would be no surplus stamps. As the vendor prepaid for these stamps in his possession, they were his. He prepaid the tax. It was now his responsibility to issue them to get his money back. The state got their money plus the fine & court cost, if any.

If the inspector picks up the amount of stamps he had that were not issued. The vendor would have to go to the county auditor or sales agent to purchase more, the state would have to sale the stamps to get or recover the cost of them to get their money.

The tax inspector would have to give the vendor credit or refund for the face amount of the whole stamp. He had picked up. There by the State would be out of this amount

Just in case there was some surplus stamps that the agent picked up any they either were put back in the chain to be resold, or destroyed.

Back to the Auditors. Each year they added more auditors. Even so they could not check on each vendor, once a year, my encounter was about 4 years apart. The cost of the auditors and their expenses increased each year. Plus cost of paper & ink, created the down fall of the stamps. **James**

James, Thank you for the explanation of the audits tho' I'm not sure it was meant to be written to me. In my mind, the enforcement does raise several questions.

- 1) The unsold sales tax receipts are bought back by the state auditor at the time of the audit & the merchant then would have to go to the county courthouse to get more? Also the money for the refund of unused sales tax receipt was given by the auditor on the spot & in cash? Or did the auditor "take the unused receipts back", issue a voucher for the credit & then sell the vendor a new pile of stamps to start him afresh with a supply of stamps (perhaps taken backing the voucher too). The taking back of partially used booklets of tax receipts seems awkward particularly in their "recycling" as well as the vendor having to go to the county courthouse to get new sales tax receipts thus not having any while sales could be taking place The only thing that

makes sense in this scenario is that it would do a zero balance for the receipts once the audit was done.

- 2) What was the mechanism to check sales, i.e. as in the 1930's most sales were in cash? Did vendors have to write every sale down in some sort of ledger that was then examined by the auditor as well as providing the merchant copy of a receipt. What prevented merchants from doing sales "off the books". Was inventory of goods on hand done as well as part of the audit of sales tax?
- 3) Were there any tax exempt sales or sales to "non-profit organizations" that a sales tax receipt then would not be required? For instance today, a meal eaten at a restaurant in Ohio is charged sales tax while the same meal ordered as taken out is not charged sales tax. Best Regards, **Lawrence LeBel**

One very important understanding is to remember that the vendor bought & paid for the stamps in advance before he even made a sale. The state received the tax money. The state gave the vendor the stamps to use to get his money back. The stamps were a receipt for the Money he prepaid. If the state took them away they would have to pay him back the money he had in them.

I don't see where it was in the State's advantage to take stamps away. Now your Question #1 I had "IF" the unsold sales tax receipts (stamps),

Here are a few Scenarios.

- 1) Let's say the vendor was estimating that he would have sales of \$1000.00 for the month. That he would need to buy \$30.00 dollars worth of mixed stamps. The Auditor comes in, & checks his books and sees that he had \$1000.00 worth of sales; The Vendor shows his receipt from the County Auditor, Treasurer, or Agent for \$30.00 worth of stamps. The auditor says good & leaves.
- 2) Now let's say the auditor comes in and checks his book & see's he had \$1200.00 worth of sales. & the vendor shows his receipts for \$30.00 worth of stamps. He was short for the \$200.00 dollars of sales. He was \$6.00 of stamps short. The auditor would collect the \$6.00. Plus assess him a fine for not having enough stamps. Also assess him for not giving the \$6.00 worth of receipt out. To prevent this we always purchase some extra stamps say forty \$40.00 Or \$50.00 worth. Now if his sales were only \$900.00. That would be 29.00 dollars of stamps used \$ the \$3.00 dollars would be applied to next month's sales. The auditor would not pick up this 3.00 surplus.
- 3) Now let's say that the auditor comes and says he has reports of Him not giving stamps. The vendor might have been thinking he was saving money he did not have to buy so many stamps. Now this books show's that he had \$1000.00, but he purchase only \$10.00 worth of stamps. He should have used \$30.00 dollars. He was technically \$20.00 short. Now what was the auditor to do?
 - a) Charge him the \$20.00. Plus assess him, the \$10.00 worth were used. That would make his total of \$30.00 dollars.
 - b) The \$10.00 was not used. Would he pick these up? To make up the \$30.00? The state would end up with only \$20.00 & some stamps\$10.00 short.
 - c) The auditor collects \$30.00 & fine's Him, The State now get their \$30.00 Plus the fine. The Vendor has \$10.00 worth of stamps to use for future sales to get his money pack. Plus he better buy more as he will be checked again until he is in compliance.

Sure there was some under the counter sales & no tax collected. The only way the vendor got by with this is not to report the sale. In the thirties most business that had help had cash registers; or sales were by

sales receipts. The auditors probably used any kinds of means to find cheating. They might have used inventory on some, it was not feasible to have a running inventory as it could be today. My inventory was not checked at the time. As far as the restaurant sales; eating on the premises or take out, I don't remember when that came about, Also when Grocery (food) became non taxable

There were exempted sales to schools, churches nonprofit groups, etc. When the auditor checked these exempt sales He would check to see if you had on file an exempt form from each of them, If you did not, you has to fork up the tax on these sales. Hope this answers most all. **James**

I find it hard to believe that this store would have delivered such a small purchase plus there is no name or address on the receipt so how would driver know where to deliver it.
Lawrence LeBel

Hi Lawrence, James, and all, As I mentioned in one of the previous emails, James is working from first-hand knowledge, and I am sure that some of what he presented may be misinterpreted. I certainly believe his memory on the driver's delivery of items with said receipts and stapled Ohio's, and the reason it was a problem for those drivers if they were not given the consumer halves. I am also certain that what he did not mention, but I am sure he knows, is that the receipts without addresses, as you have Lawrence, were those done at the merchant location itself. As to why those receipts were on the sidewalk, instead of attached to a receipt, particularly at the locations such as the 5 & 10's, I believe we are all working toward the same answer, but have had some confusion during our conversation.

This is the actual practice of use, as I understand it. At the stores which did larger volumes of business in relatively small purchase amounts, such as those 5 & 10's, the consumer halves, which were very much limited to smaller denominations, were handed to the consumer with the receipt, or put in the bag with the receipt at the time of purchase. They were given to the consumer, but they were not stapled to the receipt simply because of time constraints, I would imagine, and the fact that consumers purchasing these small purchases could probably care less if the stamps were stapled to the receipts, or not. Thus many of those consumer halves were tossed away after leaving the store. Additionally, in the early years of the mid 1930's and up into the 1940's it is quite probable that no "cash register receipts" were even made, as many of the small businesses probably did not even have cash registers that issued receipts, they just rang up the sale. Perhaps my only question on this would be why Ohio folks were such litter bugs.

At stores were larger purchases were made, Hardware Stores, Appliances, Office Equipment, and so on, the speed of sales was not as great, and the sale was usually of a higher dollar value. Thus the consumer halves were also more likely to have higher denominations. There was time, and probably other reasons, for the consumer halves to be stapled to those receipts. In the majority of cases, the consumer was still taking those receipts with them at the time the purchase was made. It was not necessary for the consumer's address, and probably not even the name, to be written on those invoices, as the items purchased left the store at that time.

Reasons that these hand done invoices (rather than a cash register receipt) were made could vary greatly. First, as mentioned above, it is quite likely that when a cash register was used, they did not produce receipts, just rang up the sale. In smaller stores this may have continued will into the 50's. I know that when I ran my own Antique store (not in Ohio, but as an example) even in the 1990's the receipts I made were from an invoice book, not from a cash register. Second, many of those businesses which sold larger dollar items may not even have had a cash register, and every sale was done from a paper invoice. Third, as these sales were of a higher dollar value on average, the owners wanted to insure that there was a more complete record kept of the use of these higher value Ohio receipts. They may not have checked or cared nearly as much about a 1 Cent receipt, as they did for a \$3.00 receipt. Additionally, as for the consumer, any of them who were making their purchases for business reasons most definitely wanted their receipts for the purpose of keeping track of their expenses. They would have wanted their name on the invoice for that reason.

In other instances, where a purchase might need to be ordered for the consumer, or the sale involved some other type of service such as the tailor making the sale and collecting the payment then, but the customer needing to come back to pick up his new suit when it was ready, or the purchase of something large which needed to be delivered, as James mentioned, it is likely those receipts were kept with the items purchased until such time as they were delivered or picked up by the consumer. Those invoices would of course have the Ohio consumer halves attached, usually on the reverse of the invoice, so the front containing the sales information was still clear and easy to read. Please let me know if you see any holes in this flow. From what I understand from all the references I have this is how it worked. **Monte**

I would like to enlist everyone's help on a couple of things. First who has the earliest Merrick receipt. Either a receipt stub attached to a dated bill or in some cases the booklets have a purchase date on the back. I have not seen a dated large seal Merrick receipt. Another and related question is the earliest dates for the small seal receipts. So far I have noted Columbian - June 1954, Merrick – May 1956, and Reserve - March 1957.

My last request involves the Ohio State issued punch cards. While we have a number sold for these as a group (92,293,000) I am having a hard time squeezing that number into the reported varieties. So I would like to do a check on these. Columbian orange card with a black serial number. Does anyone actually have a card with a control letter higher than 'F'? Columbian orange card with a red serial. Does anyone actually have a card with a control letter higher than 'Q'? For that matter does anyone have the card with the letter 'J'? American. Orange card. Does anyone actually have a card with the control letter 'AA'? I think I have a good read on the rest of the cards.

Based on my observations of the samples at hand most of the Merrick varieties are all part of serial number runs. There are however overlaps and inconsistencies. The large seal issues all seem to be part of one serial sequence with the roul 6 1/2 coming before the 9 1/2. The small seal seem to comprise two serial number runs with the roul 6 1/2 and 9 1/2 making up one and the roul 12 1/2 the latter. Keeping that in mind however we find odd things.

An example:

In the two cent receipts - Large seal Roul 6 1/2 plate A & B Roul 9 1/2 plate C to L (plate 'L' seems to stop with serial numbers beginning with C) In the two cent receipts - Small seal (plate 'L' seems to resume with serial numbers beginning with D) Roul 9 1/2 plate L & M (then back to plate 'A') Roul 9 1/2 plate A to D Roul 6 1/2 plate B to H (although there's an overlap here roul 9 1/2 plate 'C' and 'D' are not common nor is the roul 6 1/2 plate 'B')

All of the other Merrick receipt values APPEAR to have restarted their serial sequences when the change over to the small seal style receipt occurred about 1954. Except of course for the 30 and 60 cent receipts which seem to continue on in a single serial sequence.

There are still a lot of gaps in my study collection of course and perhaps as those get filled the patterns will become clearer. But my suspicion is that on a day to day basis Merrick had a plan but sometimes they had to use the roulette wheel which wasn't broken or perhaps the one that wasn't in use making something else. Along the same lines the paper varieties probably have little meaning; they just used whatever the State of Ohio had show up on their doorstep. Yes, the State supposedly purchased the paper, not the printer.

I think part of the problem here is that people are being loose with the terminology. For the great part of the tax program there were just three printers, Columbian, Reserve, and Merrick. Columbian seems to have bowed out before the program ended; at least they never produced any receipts with the 12 1/2 roul from the back which seems to be the last issue.

Now Columbian had an extensive collection of proofs of all their products, not just the Ohio Stamps. When they went under these items were sold at auction. As I recall they were sold in big lots usually bringing around two to three thousand each. I don't recall who handled the auction however but that shouldn't be that hard to determine.

If Reserve or Merrick had such a collection of their products I have never heard about it nor do I know what happened to them. American's collection was sold off a few years back but no one seems to know of any Ohio Tax proofs being in it.

I think what M&D was referring to was the fact that there are still receipts turning up in booklets of 100, boxes of 1000, and perhaps even larger quantities. Given the very limited number of collectors it would be very easy to drop a rare receipt down to common one. **RJ**

Hi Lawrence, and all, your purchase is a prime example of why I love sales tax tokens (and stamps, and related memorabilia). You simply don't find great buys like you just made on that lot in most other areas. Even trade tokens and transportation tokens have a lot more folks after them than us "bottom feeders" (as per John O.).

Great find, Lawrence, and thanks for sharing on what it contained. It always gives us good hints on what was out there and who the sellers and buyers were when an intact collection like the one you found is located. Much useful information, in addition to the items themselves, can be determined.

As to the \$15 stamps and redemption, and how many were left, and so on, as Richard Johnson and I have discussed, it is darned near impossible to really guess what was and what was not redeemed. You would have thought that every single one of the complete pairs of the higher denominations would have been turned in by the merchants for their refunds when the stamps were no longer used in 1961. We know that didn't happen, because there are still plenty of \$3 and \$15 complete pairs around. Back in 1961 \$15 was nothing to sneeze at. Why didn't merchants get their \$15 back from the state for every one they had?

I don' know, nor have I ever heard a good rationalization that I could accept. Maybe James Bird can jump in here and give us his thoughts. As to the redemption by charities, what you say sounds very reasonable, but from firsthand accounts of guys and gals who actually worked on collecting consumer halves for redemption for their clubs (organizations) you will find they tell a different story. \$15 and \$3 were darned uncommon, and very few were actually turned in, in comparison to the "common" issues of lower denomination.

As James Bird mentioned, it was not uncommon to walk out the door of a Ben Franklin 5 & 10 and see the front walk littered with consumer halves. So I don't think there is any good way to even estimate how many of each denomination may or may not have been canceled. Somewhere in all my "stuff" I have the amount of the total that Ohio did refund back to charities, and maybe a comparison of that number to the actual issue which Richard Johnson has supplied us would give us a "base" percentage, (I think Richard has already done a good job on this, though), but even taking that base percentage and trying to make it equal across the denominations isn't a reliable method, nor probably even close to accurate. I agree with Richard Johnson, when all is said and done. We just don't know how many are still out there. We do have a good grasp on what is common and tougher, which is all I think we can reasonably expect. **Monte**

Monte, you alluded to James Bird's recollection of the receipts on the ground in front of the store. Which led me to a further thought on Ohio sales tax receipts on document; if they were on the ground most probably they were not attached to the cash register or invoiced receipt. Second if one goes thru a large pile of loose Ohio STT's how many have staple holes indicating attachment to said receipts. Without going thru my pile, as I am supposed to be working on the manuscript, I would feel that the majority do not have staple marks thus signifying this. Further, I recall reading that 2/3 of the receipts were redeemed.

Further, the number of whole vendor/customer high number values extant may well be from the remainder holdings that were at the various printers not yet made up into booklets or wrapped up into packets for issuance at the county level to the merchants. This may be particularly true for Columbian Bank Note Co. The Colombian Bank Note holding did find its way to the philatelic market after the company's demise according to a recent conversation I had with Eric Jackson, one of the leading revenue stamp dealers. **Lawrence**

Hello Again Lawrence, and all, Eric Jackson certainly is one to quote on anything having to do with Revenues, as he is definitely one (if not THE one) buyer and seller of that genre. He knows tons of stuff on that huge field.

I agree that the Columbian receipts in particular met the Philatelic market quite heavily, all the way back in the middle 60's. But at that time they were still relatively inexpensive, and not a great number of collectors really targeted them. There were those less than honest sellers that tried to make it sound like their "blocks" or "sheets" or "specimen samples" or "rare errors" of Ohio were really rare, but it wasn't many years before just about everyone knew that was not the case.

That is true with Columbian, most definitely. But that was not true of either Merrick, or Reserve, the other two "big" printers. And we can still find plenty of high denomination complete pairs from them, as well. So I certainly agree that the huge number of Columbian available is primarily because of those large stocks that were filtered directly into collectors and dealers hands. But that was not true for either Reserve, or Merrick, and there are still plenty of the \$15.00's available to us today. Additionally, it is not impossible to find complete wrapped packs of 100 pairs of these higher denomination issues, from both Merrick and Reserve. Not easy, but they are out there. If they were common, I would concede that they too might have had a number enter from the printer's leftovers, but they are not. So I still believe they were in the hands of someone beyond the distribution point. Even if they were in the hands of the county auditors and other official vendors who sold to the merchants, they would have had to be accounted for and returned to the state at the end of the program. Not just left out there "somewhere".

Additionally, please keep in mind that the printers were required to make an accounting of what they printed, what they shipped, and what they scrapped (except for set up and alignment). Those plate Letters and Serial numbers were not just there to keep the merchant's honest, and there is chance for counterfeiting significantly reduced, but also to keep an accounting of the printer's themselves. They did not want the workers at those printing plants taking home thousands of dollars worth of stamps each day. (Although I would be willing to bet there were a heck of a lot of those workers who rarely paid sales tax, when all is said and done). It would certainly be interesting to actually talk to someone who worked in one of those plants. Man, could be getting some great information.

As to the staple holes, I am sure you know that almost all of the lower denomination and some of the middle denominations were sold in 100 packs with the stapled side on the vendor half. So where you are finding staple holes is the key to where they came from. If you have a bunch of consumer halves with staple holes, then yes, they were attached to a receipt at some point, and later removed for whatever reason. If you have staple holes on the vendor side, however, those are found on the vast majority of those lesser denomination later issues. As I am sure you know.

As to the dollar amount that was redeemed I have that somewhere (as to the actual dollar amount) in that 10 foot high pile I mentioned in the draft. I'm close to finishing the details on the Ohio section now, and then I just have to dig through my misc. pile to make sure there isn't something in there that I have missed somewhere else. I'm glad you like editing. I prefer digging, although I'm sure you have fun with that too. Good conversation, Lawrence. I'm enjoying it. **Monte**

Lawrence to answer your question. The dime stores where the public littered the floor and the sidewalks to get rid of them. These were the consumers half. No there was not invoices with stamps attached. The invoice was from larger companies such as hardware stores Building supply etc that delivered the merchandise. The stamps were stapled to the invoice so when the driver delivered the goods the stamps were there. Before this, when the driver pick up the invoice and loaded his truck he lost the loose stamps & did not have then, he had to go back just to get the stamps. Smart clerks then stapled them so this did not happen again I remember times when a driver lost them some would say they did not give him any & have to go back again. I have around 30 or so of these invoices with stamps attached. The highest one I have has over \$29.00 dollars tax attached. Mostly \$3.00. I do not have any with \$15.00 attached. Most of the 15.00 ones were on cars titles. You had to give up the title when you sold it or traded it in. than the stamps were tore off. I have some of these without the title.

Staple holes the smaller packs were stapled by machine on the vendors end. The consumer receipt was tore off at the register, and no need for staple holes, now those that were stapled to invoice have random staple holes, can be every which way. As far as price two, three dollars depending how badly and what purpose one wants one. They are good for show & tell. Or historical documents. I originally collected them to give me a time period when the stamps were used. Since I discovered MD I don't need to do this.

Monte & all, As far as the block and strips and printer blocks with all kind of errors at first I did not try or want to collect them as I feel they are not authorize or issued stamps by the State of Ohio tax department. There are more of these are more common than the issued originals some of these block and strips are being cut up into singles. It can be hard to tell the difference. While I have picked up quite a few of these. They still have a place for collectors. I prefer the originals when available. **James Bird**

Monte, M&D (page 213, last paragraph) wrote ..."collectors should be forewarned that sizable hoards of Ohio receipts exist, consisting of the remaining stock of several of the issuing firms." To be sure, this does not answer how the Merrick & Reserve hoards made it to the philatelic or exonumia markets, but the fact remains that they did. Further, if I was one of the printing co's & I had just lost this sizable printing contract & still had provide for work for my employees & pay my various expenses based on the idea that the contract for printing was going to continue ad infinitum (short notice by state) for the cancellation of the printing contract), I certainly would not be happy with the State of Ohio. Perhaps, I'd say "if the State of Ohio wants them, let them come & get them". What was the State going to do, send a large truck & several state employees to pickup something that no longer had any value to anyone as receipts?

Second, where were the merchant's remaining full receipts to be redeemed by the end of June 1962; if the county courthouse then the county treasurer returned them to Columbus with a full accounting of the redemption. Otherwise if the merchant had redeemed in person in Columbus only, the merchant might have foregone the refund of his money if he say lived in Toledo. Even if they could be redeemed by mail. The weight of a booklet along with perhaps specific mailing requirements i.e. registered mail, the postage costs might have made businesses just "eat" the loss of the refund. Even if they could be redeemed at the county courthouse; the lines may have been long, the paperwork tedious & perhaps they could be redeemed on certain days within that 180 day window for redemption. Regarding the staples, I am talking about the customer receipt portion not the vendor receipt.

The redeemed info in the 10 foot high pile of stuff? 65% of consumer portions redeemed by charitable organizations (M&D - page 213 per Richard Johnson). If you are speaking of what was redeemed in the 180 day window for redemption in 1962 that would then give us even more useful info to extrapolate a possible number extant.

James, my purpose for trying to acquire said documents is to show within my Ohio sales tax exhibit their usage. I think I emailed you a copy of the title page several years ago, but I don't recall sending scans of the other 15 pages (it was a 1 frame exhibit show at my stamp club's annual show). It did very nicely.

The document with Ohio sales tax receipts that I shared with Monte & that he may have posted to the group is from Leo Meyers Co, the "largest Army store in USA" which was located in Columbus. There were 4 items purchased for \$6.15 plus \$.19 tax - shoes, ???, belt & ??. I find it hard to believe that this store would have delivered this for such a small purchase plus there is no name or address on the receipt so how would driver know where to deliver it. **Lawrence**

Lawrence I would like to answer your questions in more detail & take in more exceptions but for now let's be more general & not get too complicated. For the others that are trying to digest some of this. I was going to answer your last Question to Monte on your Invoices you might have as I did not see the email describing it. The general use was to explain was the delivery. Now to your Invoice. Lot of firms customers put in orders for merchandise that they did not have in stock. they ordered the Items, when they came in, the clerk made up the sales invoice listing the items showed the total & tax, tax stamps were attached to invoice, when customer came in to pick up all they had to do was collect the money in other words the invoice was redone & ready to go.

I agree with Monte, Columbia is the main source of the Blocks & scraps Strips. & specimens. I may have 40, 50 Columbian blocks, some strips & could have bought Hundreds of them. I have only a couple or more of the other Companies.

Now as far as I took M&D there may be hoards of Ohio stamps out there. Yes, I know where there are thousands here & there. Different ones may have 3000, another 5000. One person on eBay selling sets of 11 told me he has 500 of each. After 4 or 5 years still has not run out of them. I was sniped on one lot of 3000 plus. There are hoards out there used & unused.

As far as know I never heard that one could get a refund at the end for the unused stamps. I know I would have returned mine. The vendor next door would have done the same. Down the street from me He still has his. He won't part with his. I could go on & on what I was told. We could have continued of giving them out till we run out. This way we would have nothing left to redeem. We still subtracted the amount of our purchased when we made out our sales tax form & gave the balance to the state. That way we have nothing to redeem anyway.

I have a redemption form what charities had to fill out & what they had to do & go through when sending in the bundles of counted receipts listing the amount of each denomination. It possible some where there may be a record of the total of each. Destroyed?

By the way this form was only giving 2 cent on the dollar and had to have \$100.00 dollars or more. Anything less they destroyed them & they did not ever receive one red cent.

Lawrence I forgot to add that there a lot of American strips, miss prints, half prints, Blocks etc also. Firms also have different accounting systems. Some did not have sales rooms & I went in & ask for some items, clerk went in the back room got them. A woman sitting back at a desk made out the invoice & brought it to the clerk nothing left the place without the invoice. Sometimes it would take an hour for her to make out the invoice... well maybe 5 minutes. **James**

Hello James, and all, I always love it when you jump in with what actually happened from the consumer's perspective on Ohio stamps, James. You always seem to have a few more good tidbits to add. I can't wait until we get to the Ohio catalogue so I can see all the neat things you know.

In your last email you mentioned that you had one of the forms used by charities to redeem stamps. Could you PLEASE post that to our web site. I have never seen one of those forms and would LOVE to take a look at one.

As to the destruction of those stamps I do have the monetary values destroyed and redeemed by Ohio, which I will find eventually, but it does not list anything other than the dollar amount, so there is no way of knowing denominations of stamps destroyed that I am aware of.

It surprised me to find out that the merchant you mentioned who still has his stamps had never heard of the redemption program. Nor you either. I would have thought there would have been some notices sent to merchants or at the very least some Newspaper articles on the program? Not true?

Please share with us anything you remember about the redemption program, including any firsthand accounts of the gathering of the stamps by charities, if you would. I have two firsthand accounts thus far, and would love a third on that subject. Thanks so much James, **Monte**

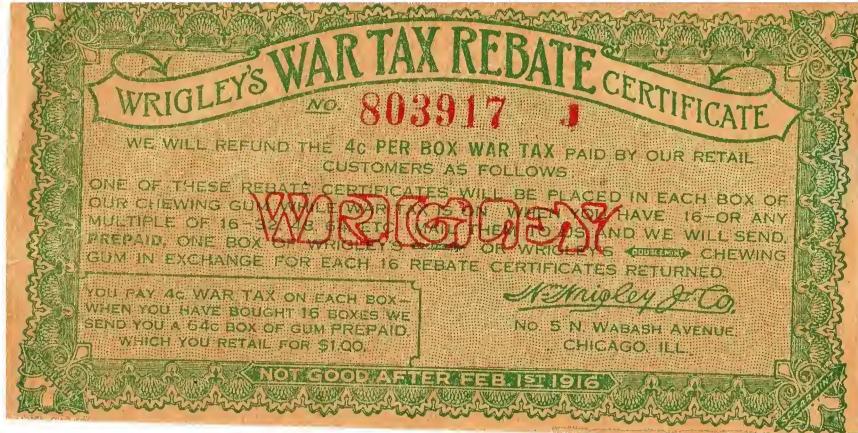
THE WAR TAX

Questions, Observations and New Finds
By Jim Calvert (R-533),
With editing assistance from Monte C. Dean (R-384).

A few years ago I acquired a war tax token and knowing nothing about this type of token, I relegated it to the back of my collection in a section reserved for curiosities. Over the years I have added theater tickets, admission tickets and even a rebate coupon to that grouping. Very little has been published about War Tax items, probably because of their general lack of availability. The most complete summery I've found on the subject is by Merlin Malehorn in the ATTS newsletter #73. Merlin listed the five known varieties at that time in that issue. In the next issue he listed a sixth example.

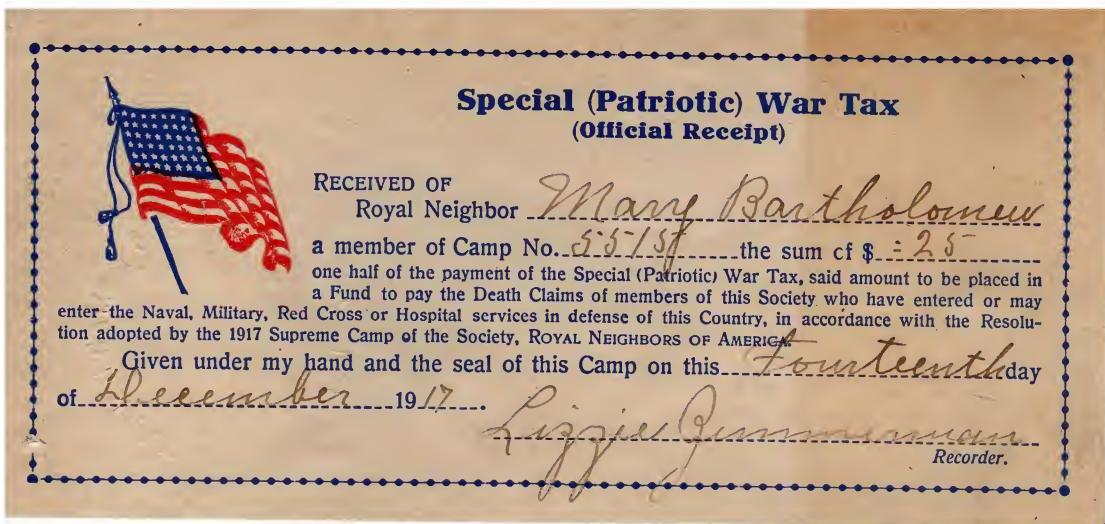


Recently I had the chance to obtain a few more of these tokens but they seemed to raise more questions than they answered. Merlin listed the "SODA CHECK 6" in his collection as being made of brass. I have one, which is the same description and measurement as his but in aluminum, and even though I have not had the chance to examine his I believe that Merlin's was probably a pattern. The "SODA CHECK 11" reported originally in TAMS Journal Vol. 11 No. 4, pg. 154 was reported as being 27mm, square. Mine is 24mm square. The next token in the series is the "SODA CHECK 17". This token measures 26mm diameter at the flats and is octagonal in shape. The forth token in the series is the "SODA CHECK 22". This token is 29mm diameter with eight scallops. And the fifth token is the "SODA CHECK 28" this token is also 29mm diameter with four scallops. Each of the above tokens is aluminum with the same pattern on both the obverse and the reverse.



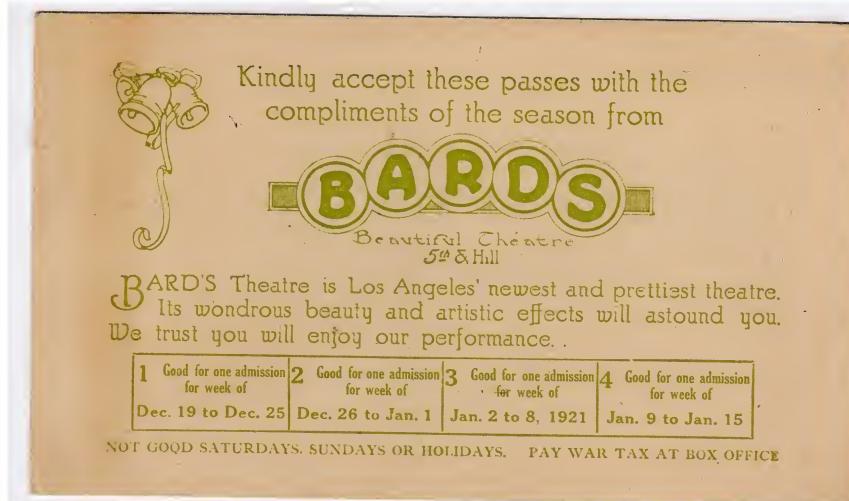
Rebate coupon dated Feb. 1, 1916

The values seemed odd at first glance but when you add the first and the second together you have the value of the third. If you double the second one you have the value of the fourth and by doubling the second and adding the first token with it you have the value of the fifth one. Does that mean that if you bought three or four of your buddies a soda and paid with a 22 or 28 value token you would save two cents over paying individually with 6-cent tokens? Another problem might arise when you take your girl to the local drug store, buy one soda to share with her, and pay with an 11 denomination token. There would be no way to make the correct change in tokens and where would the soda jerk keep these tokens? Cash drawers were set up with only five or six coin compartments, which certainly couldn't accommodate both coins and tokens, especially with such a diverse range of 'denominations'.

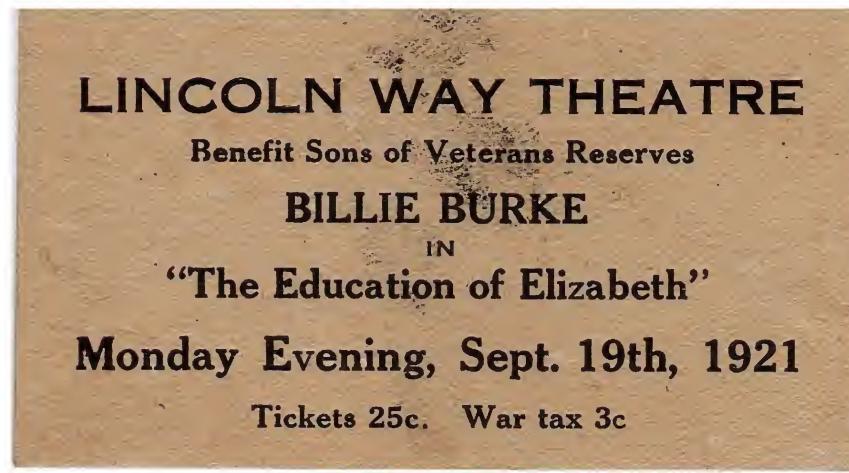


Receipt dated Dec. 1917

We did not enter WW1 until 1917, but President Wilson signed the Emergency War Tax Act in October 1914 in order to meet the shrinkage in customs revenues during the European War. This was based in part upon earlier war taxes and imposed a sales tax and an admission tax on some goods and services. The 1914 act was self-repealing on December 31, 1915 but new Acts were enacted most years until 1929. The Revenue Act of 1926 repealed the sales tax portion but the admission tax stayed in effect until at least 1929. None of the tokens and only a few pieces of other exonumia was dated and it is possible that they might have been issued at any time during this period.

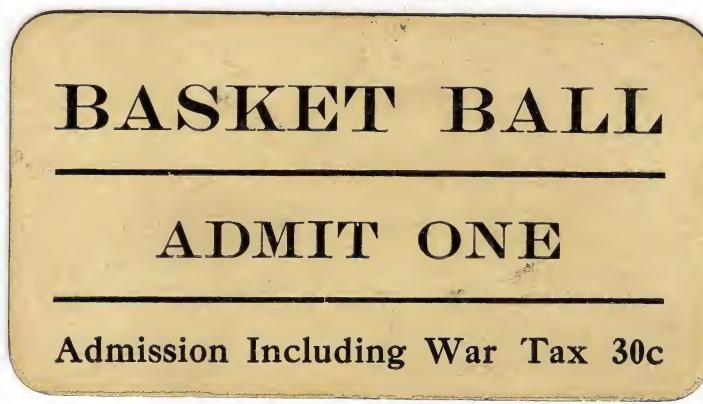


Theater ticket dated Dec. 1920 & Jan 1921



Theater ticket dated Sept. 19th, 1921

It would be very interesting to know more details about how these taxes were collected, who they were sent to, how they were accounted for, and what ultimate use those taxes were actually used for.



Admission ticket un-dated



Theater tickets un-dated



Anti- tax buttons

SALES TAX TOKENS ONLINE

By Robert Frye L-521 bob@taxtoken.org and
Ralph Harnishfeger R-464 rharneish@lup.edu



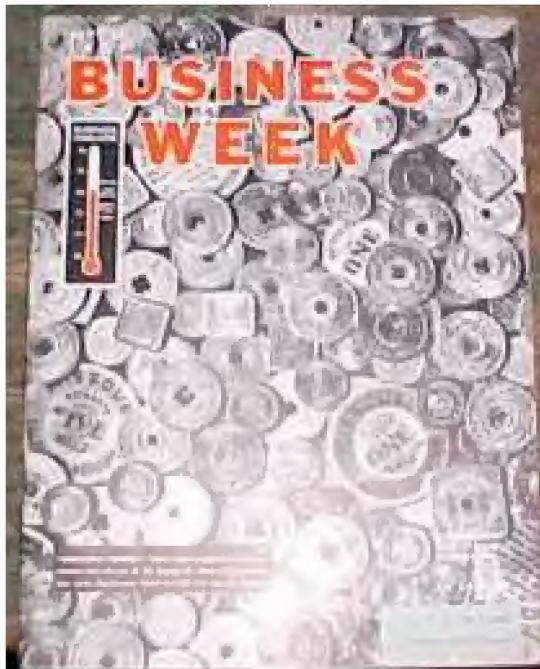
There were some very interesting and expensive items sold on E-bay this quarter plus lots of group lots which were highly sought after.

A large lot of well identified and sorted Ohio sales tax paper items, both unseparated receipts and tax cards attracted 7 bids and sold on January 18th for \$45.00. I must have been asleep at the switch when this sold!

A sales tax token overprinted on the reverse with Chicago Philatelic Society Banquet and other information from 1936 in 5 lines sold on December 29th for \$34.45 to the highest of 8 bids. A similar lot sold on March 25th for \$29.65 with 10 bids recorded.

A group of 80 different sales tax tokens up to R7 had 9 bids and closed on January 18th for \$36.08.

One item which caught my eye was a related item, in this case a copy of Business Week dated 1937 which pictures sales tax tokens from 11 different states on its cover. The lot sold for \$14.99 and closed on March 26th to the lone bidder. A second item was large group of Ohio paper tax receipts with a metal holder for the stubs. This lot sold on March 22nd and had 2 bids, the price was \$11.01. They are pictured below.



1937 Business Week



Ohio paper tax receipts with a metal holder

A 1933 Washburn IL R9 paper token attracted 9 bids and sold on January 18th for \$111.38. Imagine what such a rare civil war or hard times token would bring?

A lot described as the “King” of the Sales Tax Tokens, NM S8 Black Fiber was bid to \$77.99 with 8 bids. Perhaps not really a king but the price does indicate it was appreciated by the bidder. Bidding closed on this item January 18th.

MO White S2 Milk Cap sales tax token, R6, attracted 15 bids and closed on January 18th at \$61.00.

An AL Pattern described as very rare blue fiber had 10 bids and closed on January 18th at \$56.99.

A 1935 Tenino, WA wooden nickel sales tax token, Uncirculated had 6 bids and closed on January 18th for \$36.08.

4 scarce to rare Mississippi tax tokens, R5-R7 for the set, attracted 7 bids and closed at \$33.55. This also sold on January 18th. I hope that many of our members added significant items to their collections on this date.

8 IL provisional metal tokens, 8 different towns, closed on February 24th at \$25.16 with 10 bids.

A very scarce MO 1 mill Brown plastic token attracted 8 bids & closed at \$23.19, on January 18th.

A 1935 Tenino, WA wooden 1/5 of a cent token had 3 bids but sold for \$23.05 on January 18th.

A hand-picked set of 19 different AL tax tokens had 7 bids and sold on January 18th for \$21.71.

A group of 5 different MS tax tokens, various colors, attracted 3 bids and sold on March 1 for \$21.05.

A 1933 Royalton, IL paper tax token from Derback's Grocery closed Jan 18th with 8 bids at \$19.29.

3 1936 KY State issued scrip tokens closed on January 18th at \$33.00 to the highest of 8 bids.

A lot described as "Token talley publications Missouri MO sales tax token" had 9 bids and sold March 13th for \$29.99.

A MO milk bottle top Counterstamped - History sales tax token, with additional information, that only 25 were made attracted 7 bids and sold on January 18th for \$18.84.

A 1935-37 Political counterstamp on a MO bottle cap tax token attracted 5 bids and sold on January 18th for \$18.50.

An original roll of 1941 OK fiber tax tokens had 5 bids and sold on January 18th for \$15.09.

An unlisted original roll of 1945 AZ sales tax tokens had 4 bids and sold for \$12.59 on January 18th. A roll of 1935 IL metal tokens also had 4 bids and brought \$11.79 on January 18th.

A rare 1941-49 NM, R6 1 mill tax token had 6 bids and sold for \$11.27 on January 18th.



A brass 1937 Wichita KS 26 cent Cessna Sales Tax token, R9 attracted 9 bids and sold for \$110.18 on Jan 18th

A group of 8 Ohio tax cards including Pacific Tea and Great NR attracted 5 bids and sold on March 22nd for \$16.17.

A mix of CO & LA tokens, the picture showed 11 stacks of tokens, sold on February 8th for \$16.05 with just 2 bids.

A lot of 4 IL provisional tokens: Hoopeston, Kankakee and 2 others had 10 bids, selling on March 13th for \$15.35.

Beardstown, IL provisional metal token sold on February 22 with 8 bids, price was \$12.85.

A lot of 27 UT sales tax tokens 1, 2, & 5 mills had 3 bids and closed on January 29th for \$12.50.

A group of WA and OK metal tokens, I estimate about 50 metal tokens, had just 1 bid and sold on February 8th for \$12.34. Another lot from MO, UT and KS, probably 30 tokens or so, had a similar single bid with an identical result.

A BU gem Unc roll of 50 KS metal tax tokens, 1 mill, attracted just one bid and closed on February 27th at \$12.00. An identical lot sold on March 17th at the same price.

An original roll of 1937-42 UT tax tokens described as MINT S2 had just 3 bids and brought \$10.60 on January 18th.

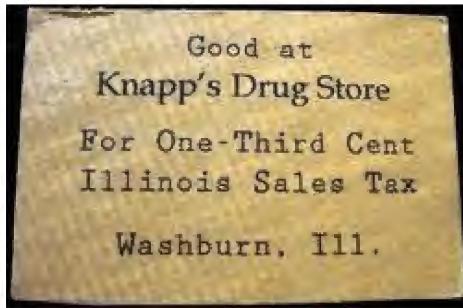
An Arizona BU roll of 50, 5 mill tokens attracted 2 bids and sold on March 15th for \$10.49. An identical lot closed March 15th for 9.99 with just one bid.

An original roll of 1937-42 MO S8 tokens attracted 5 bids and sold for \$10.37 on January 18th.

Another original roll of 1936-41 MS tax tokens had a single bid for \$9.99 and sold on January 18th.

Eight different AL tax tokens had 6 bids and sold for \$9.19 on March 13th.

11 paper 1935 Series C Washington tax tokens attracted one bid and closed on March 19th at \$7.50.



Sold on January 18, 2009 for \$111.38

El Paso IL provisional sold with Buy it now on Dec 28th for \$9.99. This same token failed to sell for \$12.00 on Dec 24th.

A 1921 Simplicity Tax Penny 1% token from NCTSA had just 1 bid and closed on March 8th at \$9.99.

A group of "217 vintage Missouri sales tax tokens 1 cent & 5 cents" had just one bid and closed March 10th at \$9.99.

A token described as "Honesty Integrity Mink %5 Deep Freeze Tax Scandal" had 9 bids and sold Mar 11th for \$7.09.

Kankakee IL provisional had one bid and closed at \$6.99 on January 9th.

A group of three IL provisional's from Kewanee, Jacksonville, and LaSalle had 8 bids and sold February 8th for \$6.80.

Four different IL provisional metal tokens sold on January 3rd for \$6.77 with 5 bids.

"20 tax tokens from 7 diff states CO WA OK, UT, MI, MA, KS attracted 3 bids and sold for \$6.66 on Feb 2nd.

A second edition copy of Schimmel's pamphlet had 2 bids and closed on March 15th for \$6.49.

WA State provisional from Mecca – 5 Point Café, paper token, had 5 bids & sold March 2nd for \$6.05.

A lot of 2 IL Retailer's error tokens sold on January 3rd for \$4.83 with 6 bids.

A single Bunker Hill IL Commercial Club metal provisional attracted 3 bids & sold March 8th for \$4.50.

Mt. Olive IL provisional metal token sold on March 13th for \$2.80.

Hoopeston, IL C. of C. sold on March 8th for \$2.34 with 2 bids.

A group of 9 different vintage MO tax tokens in 2x2's sold for \$1.99 to the lone bidder, this lot closed on February 18th. Similarly priced lots selling near that time included 4 tokens from CO, AL, MS and WA and 3 bottle top MO tax tokens.

Single tokens from LA, AL, MS, and another from LA all sold for \$1.99 on March 9th or 10th.



Ohio Receipt Holder with Pads of Receipts



Eight Ohio Tax Cards



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTs Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Anybody wanna trade??? MOXKING@aol.com

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

Occupation token Dept of Finance 1½ mills state of Illinois \$2 ppd. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp.
Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net



FINANCIAL REPORT

Dec 1, 2008 – Feb 28, 2009

Checking Account

Balance 12/01/08	\$ 602.35		
Expenses (12/01-12/31)	\$ 0.00	Balance 2/01/09	\$ 533.29
Income (12/01-12/31)	\$ 10.00	Expenses (2/01-2/28)	\$ 0.00
		Income (2/01-2/28)	\$ 132.00
Balance 1/01/09	\$ 612.35		
Expenses (1/01-1/31)	\$ 452.06	Closing Balance 2/28/09	\$ 665.29
Income (1/01-1/31)	\$ 373.00		

Savings Account

Balance 12/01/08	\$ 4417.27
Interest (12/01-2/28)	\$ 2.78
Closing Balance 2/28/09	\$ 4420.05



The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thank you to Richard Blaylock, Joseph McCarthy, Pascal Brock, Les McCalip, Peter Volberg and Albert Albright for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

Dec 1, 2008 — Feb 28, 2009

NEW MEMBERS: Ed Lofton & Kenneth Schultz

DROPS: Jim Vrbanic & David Doernberg

REINSTATEMENTS: None

MEMBERSHIP (Feb 28) 114 paid + 6 Donated Copies

Remember to pay your dues, check your label if it says “2008” your dues need to be paid!!!

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514



ATTS NEWSLETTER

#145

April – June 2009

Volume 39, Issue 2



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Frye Tax Token Sale #8

bob@taxtoken.org

Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.65 for insurance if desired. Money order, check or PayPal.

IL Local rolls

L2 Arcola 50 Unc - \$20.00
L18 Carbondale 50 Unc - \$20.00
L39 Galva, 50 Unc - \$20.00
L55 Litchfield 50 Unc - \$20.00

Illinois

S1A, Retailer's Unc R-4 - \$4.50
S2, Retailers', Unc R-1 - \$1.00
S4, sq alum, Unc R-1 - \$1.00

IL LOCAL

Jackson Co. - L45, Unc, R-5 - \$5.00
Jacksonville – L46A, B & C Sets of Three for \$4.50

Kansas

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S2A, VF/XF, R-1 - \$1.00
S2B, VF/XF, R-1 - \$1.00
S2C, VF/XF, R-1 - \$1.00
S3, Unc, R-1 - \$1.00

Kentucky Rolls

L3, Arctic Ice 5c Unc R-5 - \$75.00
L4, Arctic Ice 10c Unc R-5 - \$75.00

Louisiana

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00

S1C, XF/AU, R-1 - \$1.00
S2A, XF, R-1 - \$1.00
S2B, XF, R-1 - \$1.00
S2C, XF, R-1 - \$1.00
S3A, XF, R-1 - \$1.00
S3B, XF, R-1 - \$1.00
S3C, XF, R-1 - \$1.00
S4A, XF, R-1 - \$1.00

Missouri

S1, S3, S5 & S6, Unc, R-1, \$2.50 set

Zinc tokens,

UNCIRCULATED MS-65+ or your money back!!!

S7, Unc, R-1 - \$3.00
S8, Unc, R-1 - \$3.00
S9, Unc, R-1 - \$3.00

Mississippi

S1Aa(2), XF/AU, R-1 - \$1.00
S1Aa(3), XF/AU, R-5 - \$9.00
S1Ab(2), XF/AU, R-1 - \$1.00
S1Ac(2), XF/AU, R-1 - \$1.00
S1Ac(3), XF/AU, R-5 - \$9.00
S2A(2), VF, R-1 - \$1.00
S2A(3), VF/XF, R-5 - \$12.50
S2C(2), AU, R-1 - \$1.00
S2C(3), AU, R-5 - \$12.50
S4, Unc, R-1 - \$1.00
S8, Unc, R-1 - \$1.00
S10, Unc, R-1 - \$1.00

Nebraska

O-2, Silver/Black, AU/Unc, R-8 \$30.00

New Mexico

S1A, AU/Unc, R-1 - \$1.00
S1B, AU/Unc, R-1 - \$1.00
S1C, AU/Unc, R-1 - \$1.00
S2A, Unc, R-1 - \$1.00
S2Ba, Unc, R-1 - \$1.00
S5, Unc, R-1 - \$1.00
S6, Unc, R-1 - \$1.00

Ohio

Evergreen Café 3c punch-card canceled & used – \$6.00
S260a pad - \$7.50

Utah

S1, Unc, R-1 - \$1.00
S2A, XF, R-1 - \$1.00
S3, XF, R-1 - \$1.00
S10, Unc, R-1 - \$1.00
S12, Unc, R-1 - \$1.00
S15, Unc, R-1 - \$1.00
S16, Unc, R-1 - \$1.00

SEND YOUR WANT LISTS!

Washington

S1A, XF/AU, R-1 - \$1.00
S1B, XF/AU, R-1 - \$1.00
S1C, XF/AU, R-1 - \$1.00
S1D, XF/AU, R-1 - \$1.00
S1E, XF/AU, R-1 - \$1.00
S1F, XF/AU, R-1 - \$1.00
S1G, XF/AU, R-1 - \$1.00
S2-1A/1A, Unc, R-3 - \$4.50
S2-2A/2A, Unc, R-3 - \$4.50
S2-3A/3A, Unc, R-3 - \$4.50
S2-5A/5A, Unc, R-3 - \$4.50
S2-1B/1B, Unc, R-3 - \$4.50
S2-2B/2B, Unc, R-3 - \$4.50
S2-1A/1B, Unc, R-3 - \$4.50
S2-2A/2B, Unc, R-3 - \$4.50
S2-3A/3B, Unc, R-3 - \$4.50
S2-4A/4B, Unc, R-3 - \$4.50
S2-5A/5B, Unc, R-3 - \$4.50

S3a(1) normal & S3a (2) cracked, Unc, yellow security stock, R-4+ \$6.00 per set

S3B, AU, R-4 - \$15.00
S4B, XF/AU, R-1 - \$3.00
S4C, XF/AU, R-1 - \$3.00
S4E, XF/AU, R-1 - \$3.00
S4F, XF/AU, R-1 - \$3.00
S5, Unc, R-3 - \$4.50
S6, XF/AU, R-3 - \$4.50
S7, XF/AU, R-3 - \$4.00
S8, XF/AU, R-3 - \$4.00
S9, XF/AU, R-3 - \$3.00
S10, XF/AU, R-3 - \$3.00
S11, VF/XF, R-3 - \$7.50
S12, Unc, R-2 - \$3.00
O21 - Centennial Sales Tax Token and card, R-5 - \$7.50

ALMOST ANY COMMON TOKEN IS AVAILABLE IN BULK QUANTITY TO PURCHASE.

SEND CORRESPONDENCE FOR QUANTITIES AND PRICING.

A new comprehensive Sale Listing is in process. All pieces and pricing from past sale ads will be honored as long as the tokens are still in stock.

EDITORIAL COMMENTS

Once again summer is upon us, the sounds of early fireworks rattle off the house as I sit here typing. Many, many things have happened over the last few months and I am reminded to ask our members to send a letter, quick e-mail or even give me a call on the phone if there is something going on in your life that others in the club may find noteworthy. I have had the pleasure of corresponding with several members again since the last issue and I am always amazed at the diverse backgrounds and collecting interests of our members.

I spoke via telephone with a member that left two years ago and I had no idea why. It turns out that health issues played a pivotal role in the failure to renew. Happily they are on the mend and looking into sales tax tokens again. I hope we can welcome them back sometime soon! Unfortunately almost six weeks ago my mother had a stroke while recovering from joint replacement surgery for a knee. I spent many hours driving the road from Kansas City to Omaha, giving me time to really think. I am no longer the kid at the family reunions or picnics that can just show up, swim, eat and maybe let a few "old" relatives pinch my cheeks. I am realizing that I am nearing the point in my life that I will become the focus of the family and I will be the one that is called upon for advice and looked up to as the patriarch of the family. While I am glad that my mother is recovering well and should have very few long term side-effects of the stroke, it is still my sincere hope that I get to eat and play at a few more picnics before I have to grow up and sit at the adult table.

You will find in your newsletter this month a sampling of tokens from the Les Albright collection of Washington Sales Tax Tokens. These tokens were donated by Monte C. Dean along with the article that appears in the following newsletter about the collection. As a segue to my earlier comments we need to focus on the younger collectors and get them interested in collecting sales tax tokens, or even coins in general. I challenge any member who already has the tokens included to "gift" them or your old duplicates to a young collector at a local show or club meeting. Please write me a short note to include in the next newsletter about how you gave away tokens for the continuing evolution of the hobby.

I know that many of you have been waiting with wild anticipation for the upcoming elections. Not wanting to be one to disappoint I was perplexed at how to handle the situation that materialized. I received one letter from one member volunteering to be a vote gatherer/counter. While I realize that most of you are very happy with the newsletter and have very little to complain about in general with the society I am greatly concerned with the near total silence. Each year I usually prod one or two members to get involved and throw their hats into the proverbial ring to run for office. This year I was unable to get that done due to family health concerns, so we were stuck with a dilemma. So, with all officers running unopposed it would seem silly and more realistically, wasteful to spend society funds on extra postage and printing costs to reproduce ballots for a one sided election.

So, to this end we will be asking our sitting board to remain for January, 2010 through December, 2012. In 2012 we will hold elections once again. I would like to thank each and every one of you for being members in our society and hope that you all remember that it is ultimately our society and participation is encouraged. We have a very diverse group of individuals with many different aspects of the hobby represented and I would like to see everyone participate at some point. We still need lots of new information and articles written, our backlog is getting thin.

Sincerely, Robert W. Frye, editor (L-521)



E-MAIL QUESTIONS

By Robert Frye L-521

I received this e-mail from member John Phipps and I would like to pass it along to all other members. If you know of a local, regional, heck even national show that you will be attending and would like to meet with other ATTS members who may happen to be attending the same show please forward your information to the editor and I will publish any upcoming show that an ATTS member will be attending.

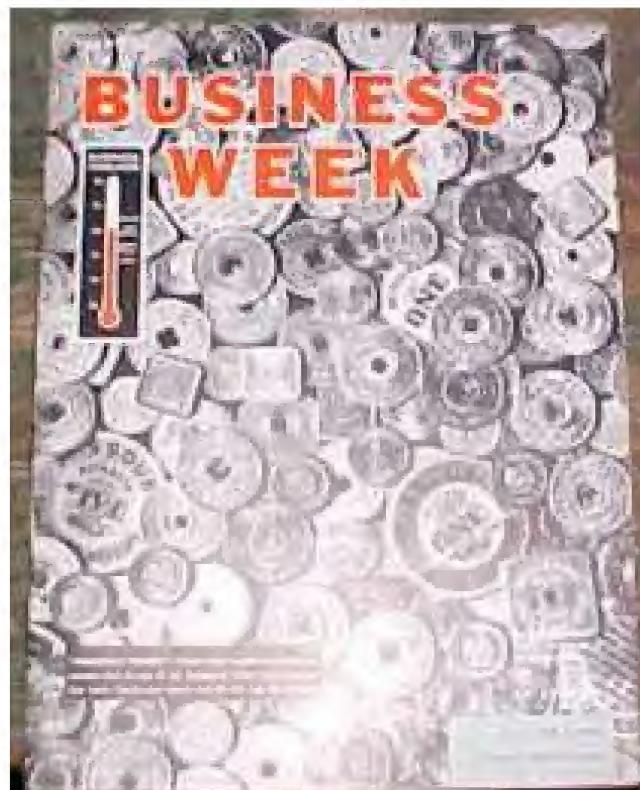
I would like to propose that we encourage members to host get-togethers at regional and national coin shows. To get things started I will host an ATTS meeting at the Blue Ridge Show Numismatic Association Show this year. In 2010 I will host at the Georgia Numismatic Association Show and the Whitman's Atlanta Show. My plan would be to have a decorated 2x2 with a token in it as a give away to all who attend, encourage trading and discussion and maybe have a door prize. Then send a write up for the newsletter. What are the deadlines for the newsletter? John Phipps

The deadlines for the newsletter for publication are

- The end of the third week in March
- The end of the third week in June
- The end of the third week in September
- The end of the second week in December

I also received an e-mail from member Billy Hatch to let me know that he was the member who had won the 1937 issue of Business Week from the EBay auction. He has been gracious enough to loan it to me so I may study the articles and magazine in its entirety. Now I just have to get it back to him! Thanks for sharing Billy; we will have copies of the article to loan from the library as soon as the Editor gets his hind end in gear to get the copies made. Look for an update to the library listing by the end of the year.

If you should have any questions about tokens or other news please do not hesitate to write or e-mail the editor and it may just show up in an upcoming newsletter. bob@taxtoken.org



A LETTER FROM OUR PRESIDENT



Dear fellow sales tax token collectors,

Included with your newsletter was a little piece of history. In many segments of numismatics, there are coins or tokens that have a pedigree. When holding that coin or token, you can know that you now own a token owned by a legend in the field. With this little envelope of tokens, every current member of the ATTS can share that feeling. All of us can be proud to have a connection with a giant in our field, Les Albright.

Les worked with Merlin when Merlin and Tim were writing our standard reference. Many of the plate photos in M&D are tokens from the Albright collection. Bottom line, without his assistance, the Washington section of the book would be incomplete. We are in his debt. I hope everyone enjoys this little gift and can appreciate the nostalgia. It was Monte Dean's idea and I think it was a great idea.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page: <http://groups.yahoo.com/group/salestaxtokens/> All my best, John

1934 WEST VIRGINIA NEWSPAPER CLIPPING

Queries Swamp Office of Tax Commissioner

Many Questions Arise On Collection of Consumers' Sales Levy

Shoe Repairers, Dry Cleaners Under Law

Much Study Still to Be Given Various Phases Of Act

The office of the state tax commissioner was swamped yesterday with telephone calls and personal visitors who sought information as to the workings of the consumers' sales tax. Phone calls came from all sections of the state. Many letters, too, were received.

Questions were asked, in many instances, that had not occurred to the officials charged with the enforcement of the law.

Many of the questions were those that the officials already had endeavored to answer through the newspapers. To ease the rush of inquiries and clear up some of the confusion, bulletin No. 1, released to the press a few days ago, was sent out to chambers of commerce and other business associations wherever they exist.

Merchants Cooperating

Despite all the inquiry and the continued confusion in some forms of business, H. Isaiah Smith, new head of the revenue bureau of the tax department, said "merchants, generally, are showing a fine spirit of cooperation and the first two days of the tax have indicated that its provisions will be carried out successfully."

Many of the inquiries yesterday came from men in the shoe repair business, dry cleaners, tailors who repair clothes and operators of similar services. They wanted to know if the exemptions on personal services exempt them.

The answer is "No". Their work is considered sales.

No Tax on Tax

A druggist inquired about the sale of liquor.

"I have whisky," he said, "that is made to sell at \$2. There is a state tax of 50 cents additional. Should I collect the tax on \$2 or on \$2.50?"

"Collect it on \$2," he was told. "We can't collect a tax on a state tax."

Several automobile dealers are under the impression that tax on automobiles should include the finance charges. The tax commissioner's office says: "No." It should be collected only on the "delivered price" of the automobile.

Tentative rulings on clubs and associations that conduct restaurants or cafeterias with their business are expected to be given today. It is understood they will be told to collect the tax, inasmuch as they are in competition with the regular restaurants.

The commissioner's office also will decide today about dealing with the conducting of church suppers and similar benefit affairs.

Much Study Needed

The situation is far from solved, officials admit, and considerable study still is to be given the collection.

In the city, the people are paying the tax in varying moods. Some are complaining considerably while others are giving their pennies with a smile. Customers appear to enjoy devising ways of lowering the amount they will pay or avoiding the tax entirely.

Delegate Rush D. Holt who is against the tax as a matter of principle bought two candy bars yesterday. One was for himself; the other for a companion. He bought one first and paid for it. Then he bought the other. There is no tax on a five cent sale so Delegate Holt paid no tax on his purchases.

Would Settle of Four Percent

One Charleston merchant said yesterday he would be glad to settle with the state each month for four percent of his sales. He said the tax runs so high on small purchases that he would make money on it at that rate.

A patron of a cafeteria last night paid two cents on a meal that ran a little over 60 cents. When he finished it, he decided he wanted another piece of pie. The cashier collected another penny on the 10 cent piece of pie. The customer paid under protest.

Kanawha Leads

Consumers' Tax

6-334
County Pays \$58,355
During April,
Fox Reports

Kanawha county led the state in the amount of consumers' taxes paid the state during April according to a report issued yesterday by Fred L. Fox, state tax commissioner.

A total of 1,479 Kanawha county merchants reported \$58,355.41 in taxes.

Other leading counties ranked as follows:

Second, Cabell, 888 reports, \$33,506-.11 taxes.

Third, Ohio, 947 reports, \$32,753.85 taxes.

Fourth, Harrison, 657 reports, \$20,-167.76 taxes.

Fifth, Wood, 513 reports, \$18,946.80 taxes.

Sixth, Mercer, 429 reports, \$16,628-.73 taxes.

Seventh, Raleigh, 391 reports, \$16,-617.77 taxes.

One item of \$100,559.04 was reported by 235 stores of companies whose general offices are located outside the state.

Total \$484,373

A total of \$484,373.30 in taxes were reported during April.

Other counties, the number of reports, and the amounts of taxes were as follows:

Barbour, 124, \$1,964.44; Berkeley, 248, \$6,076.66; Boone, 145, \$3,806.08; Braxton, 144, \$1,904.09; Brooke, 159, \$3,421.86;

Calhoun, 71, \$1,010.37; Clay, 68, \$1,-831.76; Doddridge, 38, \$914.32; Fayette, 463, \$14,407.21; Gilmer, 56, \$821-.25; Grant, 66, \$921.64; Greenbrier, 290, \$9,755.00; Hampshire, 88, \$1,227-04; Hancock, 295, \$7,405.70; Hardy, 46, \$820.04.

Jackson, 116, \$1,832.89; Jefferson, 145, \$2,427.65; Lewis, 187, \$3,984.88; Lincoln, 89, \$1,638.67; Logan, 290, \$12,168.84; Marion, 539, \$15,424.27; Marshall, 293, \$5,834.85; Mason, 149, \$2,873.42.

Mineral, 163, \$3,026.72; Mingo, 272, \$8,140.98; Monongalia, 357, \$11,792.20; Monroe, 72, \$1,128.70; Morgan, 69, \$1,-174.07; McDowell, 381, \$15,968.26; Nicholas, 134, \$2,849.49.

Pendleton, 44, \$690.85; Pleasants, 54, \$1,113.65; Pocahontas, 95, \$1,863-.87; Preston, 135, \$2,834.24; Putnam, 119, \$2,051.64; Randolph, 157, \$3,-333.32; Ritchie, 110, \$1,994.78; Roane, 114, \$2,353.34; Summers, 113, \$2,-726.17.

Taylor, 147, \$3,322.34; Tucker, 90, \$2,302.91; Tyler, 107, \$2,551.33; Upshur, 116, \$2,570.22; Wayne, 123, \$1,-860.54; Webster, 88, \$1,915.54; Wetzel, 183, \$3,397.51; Wirt, 30, \$406.19; Wyoming, 98, \$2,796.04.

Out-of-state, 235, \$100,559.04.
Total, 13,019, \$484,373.30.

The only exception thus far made to this general ruling is that "in cases where sales are made under contract, by which a particular amount of any commodity is to be delivered daily over a specified period (such as in the case of milk delivered daily over a specified period), the tax may be imposed and collected on the aggregate of the purchase price for the period contracted for, and at the rate of 2 per cent upon the aggregate amount of the bill rendered at the end of the period." Thus, a quart of milk selling at 10 cents would be subject to a tax of 1 cent, but if the purchaser has contracted for the delivery of a quart of milk daily for a month, the tax would be 6 cents on the total milk bill of \$3 instead of 30 cents upon 30 different quarts.

Tax Not Applicable

The tax commissioner has also ruled that the tax does not apply to "professional and personal services, such as rendered by lawyers, engineers, dentists, physicians, surgeons, hospitals, nurses, embalmers, chiropractors, chiropodists, osteopaths, veterinarians, barbers, and beauticians, and others."

But there are many other services to which the tax does apply.

Among those listed as taxable by the commissioner are "amusements, including theaters, circuses, carnivals, pool rooms, and billiard parlors, bowling alleys, dance halls and skating rinks; blacksmiths, hotels, restaurants, cafeterias, laundries, cleaning and dyeing, shoe repairing, collection agencies, photographers, public garages (including storage and parking), shops for the repair of machinery, painting, decorating, taxicabs, tinnery and roofers, tire repairing, storage, moving vans, trucks for hire not regulated by the State Road Commission, etc."

What a Sale Is

The tax commissioner has defined a sale as "a transaction which may include the purchase of any number of articles." The rule to apply is that the tax "is to be imposed upon the aggregate of all sales made in any one transaction." Specifically, it is held that "purchases made in different parts of a store may be aggregated and the tax paid on the aggregate of all sales, 5-cent sales are to be included in the aggregate."

The tax commissioner has also ruled that the seller must "keep the tax paid by the purchaser separate and apart from the proceeds of the sale," but whether he means by this that the money collected in taxes must not be placed in the cash register with other cash receipts is not entirely clear from his rulings. In any event, the seller "is required to account to the State for all the tax paid by the purchaser," and must keep an accurate account of their businesses so that these accounts may be conveniently examined by inspectors from the commissioner's office.

ANGLES OVER NEW SALES TAX DEVELOP HERE

Use of 'Meal Tickets' or 'Due Bills' Is Believed to Be
Illegal

4-234
Morgantown retailers today were awaiting definite instructions from Charleston to straighten out many of the problems which have already developed in collection of the 2 per cent consumers' sales tax here.

The tax became effective yesterday, and a survey of the downtown section indicated that it is being enforced with considerable lack of uniformity.

One device which quickly appeared was the sale of "meal tickets" or "due bills" designed to reduce the tax on small purchases. A ticket good for \$2 or \$5 in merchandise is sold with a 4-cent tax on the \$2 ticket and a 10-cent tax on the \$5 ticket. Those who used these tickets hoped to escape pay-

MORE PENNIES NEEDED

The Bank of Morgantown has ordered a special supply of pennies to meet the extra demand created here by the new consumers' sales tax.

Cashier D. R. Richards suggested today that all sellers should keep the pennies in circulation as much as possible in order to avoid a shortage.

ing more than 2 per cent tax on smaller purchases under the rates of 1 cent on each 50 cents or fraction thereof, except for single purchases of 5 cents and less.

Contrary to Ruling

Unofficial word from Charleston was that these "meal tickets" will not satisfy the tax commissioner, who has indicated that the tax must be paid upon each separate transaction.

A general ruling by the tax commissioner is that "the tax cannot be imposed upon the aggregate of sales for any one month or any given period, but must be collected upon each separate sale." The effect of this ruling is that while a restaurant may sell a meal ticket, it must collect the tax upon each meal as it is eaten.

THE LES ALBRIGHT - WASHINGTON COLLECTION

By Monte C. Dean R-384

Within every collecting genre, including our own, there are collectors who have had the good fortune to assemble amazing accumulations that become almost mythical. The single determining factor in how those compilations gain such notoriety is almost always due to the rarities contained within those sets.

Sales tax token collectors have the distinct advantage of being one of the very few groups whose members can achieve the nearly impossible: owning a unique example that no one else has, nor will ever likely duplicate. For us, the R10, the unique token, is at least a possibility for inclusion within our sets. In many fields there are simply very few truly unique pieces, and where they do exist they are almost always beyond the reach of the ‘average’ collector.

Our own ‘bible’ “*United States Sales Tax Tokens and Stamps: A History and Catalog*” by Merlin K. Malehorn and Tim Davenport, did an amazing job of finding and reporting so many unique tokens. A breakdown of the states with R10’s known at the time that catalogue was printed includes the following:

STATE	Local Types	Local Varieties	Patterns	Mavericks & Other	Total R10's Known 1993
California	1	0	1	0	2
Colorado	0	0	3	0	3
Illinois	31	2	5	4	42
Iowa	0	0	0	1	1
Kansas	2	0	1	0	3
Kentucky	2	0	0	1	3
Louisiana	0	0	1	0	1
Michigan	0	0	8	0	8
Mississippi	0	0	3	0	3
Missouri	0	0	15	116*	131
Nebraska	0	0	0	2	2
New York	0	0	0	1	1
N. Carolina	9	0	0	0	9
Ohio	7	0	0	0	7
Oklahoma	0	0	8	0	8
Texas	0	0	0	2	2
Utah	0	0	5	0	5
Washington	25	2	15	7	46
West Virginia	6	5	0	0	11
Miscellaneous	0	0	0	7	7
	83	9	65	141	298

* 114 of these are Counter Stamps, while 2 are Souvenir Counter Stamps.

Additionally, if we look at the entire M&D catalogue, we find that of the 1248 types and varieties listed over 35% of them are either R9 or R10!!!

Since the publication of the M&D over five dozen new R10’s have been discovered, which is another unusual aspect of our hobby. There are very few collecting fields where unique items, never before seen or recorded, can become part of your collection with a little searching and a fair blessing of luck.

I point out the specifics of the R10's known within our hobby primarily to emphasize just how amazing it is to find a collection that has 15 R10's included in its file, which is the number contained in the Les Albright collection. Further, all 15 of those unique pieces are from the single state of Washington, which is where Les has lived for the duration of his life.

I have had many conversations with Les over the years, and he contacted me when it was time to sell his collection. I was also fortunate to do a short interview with Les about his collection and a bit about how it was formed.

The picture on the right illustrates The WA-L2, L39, L40, L50, L51 with the C.C. Dill R7 at the center. All of these pieces were included in the Les Albright collection, and all of them are considered unique Rarity 10 pieces.



That interview, conducted on May 2nd, 2009 was as follows:

- MD: Your collection was the one used for all the photographs of the Washington pieces for the M&D, wasn't it, Les?
- LA: Yes, I sent the collection to Merlin back in the early 1990's, and it took him about 16 months to get it back to me, but he needed it because I was the only one who had that many Washington tokens at that time.
- MD: Were you alive during the time that sales tax tokens were in use in Washington?
- LA: Yes, I was born February 12th, 1922. I'm 87 years old.
- MD: So did you actually see the sales tax tokens in use?
- LA: Oh, yeah. I was 13 years old when they came in.
- MD: Do you remember what your family and friends thought of the tax tokens?
- LA: Nobody liked sales tax tokens. When they first came out there wasn't enough of them to go around. Folks would go into the store and buy 30 cents worth of something, and they'd pay 31 cents and expect a couple of tokens back, because they were 5 for a penny, then, and the merchants wouldn't have any tokens to give them back. In no uncertain terms they would tell them if you don't have any tokens to give me back, I don't have any tokens to pay ya, and they'd walk out. So the merchant's were getting stuck with the tax, and there wasn't much they could do about it because all the people were friends, ya know. They were tough

in those days. They were honest, tough people. Hard workers and everything and they didn't let anything go by. That's my opinion.

MD:

Have you helped many other collectors start STT collections?

LA:

I started a couple years ago giving Tax Tokens out to people. I always told folks that these tokens started in 1935, and they were 5 for a penny at that time. And so if you bought something for 15 cents you had to give a token, 20 cents was 2 and thirty cents was 3, and if you got up to a half dollar you had to give another penny, and at 60 cents you had to give up a penny and a token. I told folks that the tokens were made of aluminum and the reason they were made of aluminum was because that on the Columbia river they wanted to get some electrical generators for electricity and they wanted to get somebody that could use a lot of electricity, and so that's why they had an aluminum plant. So they did that because there were no aluminum plants on the Columbia River at that time. Then I tell folks that the hole in the middle of them was because there was no room in the cash register for tokens, so the merchants would just tack nails to a board and put the tokens on there like a spindle. And that's how they used these tokens. I gave out between 850 and 900 tokens in the last couple years, and only about 75 or 80 people had ever heard of a tax token.

MD:

Who were the people that you gave those tokens to?

LA:

I'm confined to my walker, so if folks opened a door for me, or they'd be standing in line at the grocery store, or anybody that did anything at all for me, or give me a ride, I'd give them a token and tell them about 'em. Everybody was very good and interested, and some folks gave me back something in return. One guy gave me back two Indian Head pennies and he said he wasn't a collector and didn't need them any more, and another guy gave me a Spokane paper tax token that he'd been carrying in his wallet for a long time, and I got several other different things back like that. So I've been giving tax tokens away with a little history for a couple years.

MD:

Do you remember the local tokens being used?

LA:

Oh, yeah, sure, sure. I started collecting those in earnest back in 1938, the scrip as they call it. In 1972 I went to a University Coin club meeting once and Byron Johnson who was a big collector of coins and a big collector of sales tax tokens, and I went down there and he was showing a slide presentation on Sales Tax Tokens, and that really got me interested again. So I started lookin' around for 'em, attending coin shows and put up a sign that says I was lookin' for sales tax tokens and folks would come in and tell me they had some and then either they would go home and get 'em or mail 'em to me. So that really got me going real good and then dealers got so they knew that I collected sales tax tokens. But as you know most dealers didn't bring sales tax tokens to a table when they had to pay anywhere from \$25 to \$500 for a table, so most of them would just put what they had into a bag and so when I'd come they'd have a whole bag of different sales tax tokens, and most of them would say give me a dollar or 50 cents, and I'd buy 'em. So this one guy came up to me when I was at a meeting, and he says he had a pretty good buy for me and he had a pretty big bag of tokens that he wanted 5 dollars for and I was just ready to turn him down. But he'd given me some pretty good tokens before so we went into the back room to look at them and in that bag were the 5 unique one-of-a-kind Edmonds tokens. So ya' see since I played with him and not against him it paid off for me.

- MD: Where were you living in 1935?
- LA: I was living in Seattle, Washington. All the script there was put out by Farwest Printing. They put out a lot of them. I tried to get as many of 'em as I could, but I imagine there are still some more out there that we don't know about.
- MD: Do you think there were quite a few other tokens produced then, by local merchants that we don't know about today?
- LA: There could be. When Byron Johnson died I bought out his estate of tax tokens, because nobody else seemed to want 'em, with all the information he had on 'em, and he was the biggest collector at that time, and had started collecting them way back in the 1940's, and I got a few new ones from there. I had Tim Davenport come out to my house one day and he went all through my tokens when he was going to the USW, there. He was quite an interesting man to talk to. He had a couple that I didn't have.
- MD: Were you able to trade with Tim?
- LA: Yeah, I traded a couple with him, when he was here. And I did trade with Mike Pfefferkorn. We were traveling in our Motor home on vacation, and I went to his house one day on that trip just after a flood, and he gave me a lot of encouragement with the collecting of the tokens. Between him and Byron Johnson and Nina Nystram they helped me along pretty good.
- MD: Have you collected any new Tax Tokens recently?
- LA: No, I haven't gotten any new tokens or even really looked for any new tokens in the last 3 or 4 years because I fell and broke my hip and spent 35 days in a rest home, and when I got out it was about a month before my driver's license expired and I couldn't get it renewed because I couldn't drive, so I haven't gone out looking for the last few years.
- MD: That must be tough.
- LA: Oh, yeah. Because I not only collected Sales Tax Tokens I collected other things. I collected insulators and Christmas tree lights and campaign buttons and OPA tokens. I had a complete set of OPA tokens.
- MD: The MV is always hard to find isn't it?
- LA: Yeah, at one time I had two of them. And one of those was off-center. I sold my whole collection of OPA tokens a while back, and I did have the MV. I felt pretty good about that.
- MD: Did you also collect other coins?
- LA: Well, I collected pennies and nickels and dimes, mostly, and my father-in-law had a pretty fair collection and I got that when he passed away, and I just kinda' added to it, but I gave all that to my son.
- MD: It's nice that your son had an interest in that collection.
- LA: Yeah, he's retired now from being a school teacher.
- MD: What did you do for a living, Les?
- LA: I drove truck for Fredrick and Ellison, which was a branch off of Macy's, in Chicago, and I delivered door to door for 'em for about 15 years.
- MD: It sounds like you had a pretty diverse interest in your collecting.
- LA: Yeah, at one time I had about 32 different collections. I had a museum in my basement. Some collections weren't too big, like I had about 20 different kind of brass hose nozzles and if you were just to look at them, they all looked the same, but I polished 'em all up and when you look at 'em they were different. So I set 'em up in front of my window, and they looked kinda' neat sittin' there. I took

my insulators and put 'em up on a shelf and had a light behind them so you could see all the different colors of them. They were from all over the world. I cut and polished rocks that I got off the Oregon coast and from all over the United States and from wherever I could get 'em. I had collections of odd-ball pencils and odd-ball wrenches. My kids have been through and marked out what they want, and they just put a return address slip on everything they were each interested in.

MD: Do you remember if the paper sales tax tokens were given out by most merchants?

LA: Oh, yeah. They had to protect themselves, because they had to use their own paper tokens. And of course the people that got 'em would turn 'em right back in as soon as they could, which is why you don't see too many of 'em that stayed in circulation.

MD: You figure the vast majority of them were turned back in?

LA: Either turned back in, or thrown away, either one, most folks were so mad about 'em. And folks used to use the metal ones for just about everything. Like when we were kids we used to use 'em on our belt buckles and on our hats and on our shoe-laces so they would dingle dangle around. If you wanted to nail something down you could put one of those sales tax tokens under the head of the nail and then you'd know it wouldn't rust away. Lots of shingles had sales tax tokens on the nails that held them down so they would stay there. When they put interstate 5 through Seattle they had to tear down a lot of houses and I was building a cabin at that time and I'd go by there, and anything that was coming off of those houses, they'd let you take it if you wanted, and I'd see plenty of sales tax tokens that had been used on the houses.

MD: Do you remember when the O21 cards were made by the state or how they were distributed.

LA: Oh yeah, that was in the late 80's, and they were given away at the county fairs. That's where I got mine. They were like the old ones, but were new with a different wording.

MD: Do you remember where the R7 C. C. Dill political piece came from?

LA: Yeah, that came out of an estate sale from a guy that I knew had it when he passed away. He had quite a few other coins, but the guy that was handling the estate called and told me he thought he had something he thought I might like. He got all the good coins, but I didn't care anyhow about them.

MD: Were there any other things you might like to share, Les?

LA: Well, I've been a collector for an awful long time, and I think my ATTS number is about 188, if I remember right. If you could mention, I also have all the ATTS newsletters in binders, going back to about 1972. I think there are about 10 different binders. If you know of anybody that would like those, you could let them know I've got them available.

NOTE: If you are interested, contact me (Monte C. Dean) via email at
Moxking@aol.com, or (507) 206-0956, and I will give you Les's contact information.

About the Collection

If you have an interest in Washington Sales Tax Tokens, and would like to have considerable additional knowledge about that states issues, including new types, changes and losses of types, and specific information that is not listed in the M&D then I would strongly recommend that you grab your copy of the M&D while you are reading this article and pop it open to the Washington section. You might wish to make a few notes concerning these changes and additions.

Patterns and Proofs

I was particularly interested in seeing the pattern issues contained in this collection, as there remains a considerable controversy about which Washington pieces are actually patterns, which might be no more than incorrect measurements of dimensions, and which might be nothing more than someone's attempt to pass an otherwise common issue as something special. Since Les's collection contained 9 tokens that were listed as Washington patterns, 5 of which were unique, it was undoubtedly a rare opportunity to view that many at one time. I was able to verify certain questions that I had concerning several issues of the Washington patterns.

The P3 & P5: The M&D reported a wide variety of tokens that were indicated as Patterns that appeared to be exactly the same as the state issued S1, but in different metals, and in one case, plastic. The S1, produced in aluminum, had 6 different pattern attempts known before the aluminum was actually used for circulation. The first two, the gold and silver, are not examples I have ever seen, nor do I know of any collection which contains either of those types. The P3, the copper, is the only one that might be considered 'uncommon' rather than 'rare', as I do know of at least 6 examples in extent collections. Les's collection did contain one indicated as the P5, the brass example, which I had also never seen before.



Above are the WA- P3, P5, P6, and P8

If you read page 335 of the M&D you will see that there is some confusion as to if the copper was also brass plated, or brass, or both. The examples here helped confirm that there was indeed a brass example that was not plated over copper, because when the two were weighed, it was discovered that the copper example weighed nearly 1.5 grams more than the brass. This helped answer one of the questions I had. Is there really a difference between the brass and copper, or had one or the other simply been plated for some unknown reason? I always found it hard to believe that patterns would be minted then plated, as I couldn't imagine a state deciding on such a costly manufacturing process. Seeing that there was indeed a difference in the weight between the copper P3 and the brass P5 verified that those two different metal patterns were attempted. I have yet to see an example of the P4, the one that supposedly has a copper plated with brass. Does anyone know if one exists? For those interested in die studies the P3 used the same die as the S1E, and the P5 used the same die as the S1C.

The P6: The only known example of the light blue plastic pattern which was also produced prior to the S1 was included in this collection. It was impossible to determine which die it may have used, however, because nearly 40% of the reverse had a large ‘blob’ of unpressed plastic, and the entire surface was so inconsistent that such a determination was impossible. It is an interesting piece, none-the-less, simply because it is the only known example of a plastic pattern being attempted so early - in 1935. Washington did not actually adopt a circulating plastic token for 7 years after the production of this piece, which makes it especially unique.

The P7A?: The example contained in this collection was exactly the same as any S2 issue with the single exception that it was printed on only one side, instead of both sides. I spent at least 20 minutes carefully examining this item for any hint that it was in any way different from a regular issue (did you know that in one row of the background profile Washington is frowning, while in the next row he is smiling), but detected not a hint of difference between the plates used to make the regular circulation issues and this example. The reason I looked so diligently was that I hoped I could identify some difference to prove that the plate used for these ‘patterns’ was later altered for the circulation issues, and they could thus be identified as patterns or printer’s proofs rather than just a printing error. Unfortunately, there appeared to be no difference. So is it possible that this is nothing more than a printer error? With my knowledge of offset and lithographic printing, it still remains a possibility. It is possible that a sheet was fed through without a second plate on the pad, and it’s also possible that this was a single/double run which basically means that the cardboard sheets were fed and printed on one side, then flipped and printed for the second side. If it were true that this was simply a printing error, it must have been on a single sheet, or very few sheets, as I would think more than one of them would have been discovered in the last 74 years. Also, if such printing errors were a more common event then I’d think we would find an occasional piece that was incorrectly cut, or printed off center, or possibly even double printed. But to my knowledge, no such examples exist. Given that there are only 3 examples, all different, of the S2 ‘printer’s proof’, it is reasonable to continue to call these ‘patterns’, rather than errors.

The P8: This was an easy one - not only was this pattern produced in copper, but it used a die pattern that was slightly different than any used for circulation, with more rounded lettering evident on several points. One note - the M&D lists this as an R10, however, it is actually an R9 as I know of 2 examples extent.

Problems with the P9-P11’s: Les listed owning two (of the 2 or 3 known) L9’s, and the only known P10 and P11. These were the tokens used by Merlin and Tim when they wrote this section of the M&D.

Unfortunately, I ran into some problems when these tokens were carefully examined. First, the only difference between these patterns and the regular issue S4 was fiber color. Les did not remove any tokens he purchased from the holders that he purchased them in, which helped verify additional concerns I had about these pieces. Merlin also did not remove these pieces from those same holders, as he did not photograph them, so they remained in the same holders Les purchased them in. This was important primarily because it helped determine that there is NO SUCH THING as a P11 - a supposed ‘Gray Fiber’ S4. When I looked at the piece marked as a P11, it seemed to be ‘dusty’ looking, which is not usual for a fiber token. When I removed it from its holder, gray dust came off on my glove (I used white plastic gloves with all of these pieces - as many are the only known examples, and finger oil is a notorious contaminant for all wood base paper items). I grabbed my air can - a sprayer that blows only air (used primarily in the photography industry to clean camera parts) and gave it a little zap. More gray ‘dust’ was removed quite quickly. A slightly more industrious use of a light brush removed even more of this gray dust. This dust was very similar both in color and texture to what you get off of a Missouri zinc tokens. When the last of this dust was removed, it was discovered to be another P10, not a P11. Since both Merlin and Tim examined this token with the holder in-tact, and it was thought to be a P11, I am pretty

certain there isn't really such a thing as a gray fiber P11. Why this fiber token had this very even coating of light gray dusting on it, I have no idea, as I've seen tens of thousands of fiber tokens over the years, and at least a thousand S4's, and I've never seen anything like that 'dust' before on a fiber token. Perhaps someone else might have an idea why such dust would coat fiber, as I haven't a clue.

So I had two P9's and two P10's in my hands, and careful examination of those helped establish a few other facts. First, all four tokens were in completely different types of holders, with completely different kinds of hand writing on them, which helped establish that they came from 4 different sources. This was important primarily to help verify that a single person had not 'made up' these unusual fiber colors (why I was suspicious is more readily known when you get down to my account of the 'four problem children').

There were actually two different fiber colors used on the two P9's, so I will hence forth refer to them as P9A and P9B. There is a difference in color between the two examples, one being a more orange red (probably what was called scarlet in the M&D) while the other has a deeper red hue with a shade of purple. The two are definitely different in color. The M&D gave the P9 an R9 rating primarily because Les had two of these. However, as they are different in color, they really do remain as R10's unless another example is known?

The P9B has the slightly more purple hue. Both examples have extremely light circulation wear which exposes a lighter shade of grayish red beneath the more dramatic outer color. When regular S4's are examined with similar circulation, they also exhibit this trait. 100 X magnifications determines that the basic fiber color is different than the regular S4, and therefore these have not been 'coated' with something to make them appear different, but are in fact different in their fiber content.

The two P10's, the "light green fiber" would be better described as 'grass green' rather than 'light' green. The color is much closer to a grass green, rather than a light green, and could have easily been called brilliant green by previous observers. The compression ridges formed at the edges of these tokens confirm that this is indeed a completely different fiber color than that used in the regular S4. Both examples were beautiful and bright with a better than average strike and no hint of circulation.

The P17: The only example of the plastic pattern which was similar to those used in the actual S6 to S11 circulation issues. One of the things I look for when examining 'patterns' is to insure that they are actually different from what was produced for circulation. Why? Because I've often wondered if it were not possible that some of the tokens were simply 'minted' with the wrong color plastics, rather than having been pre-production examples used for the decision making process of choosing the circulation issues. In this case, there was no doubt that this example was completely different from anything ever



used for circulation. Not only was the color, a very bright red, completely unlike the varying shades of green that were used for the S6-S11's, but both the dimensions and the dies were very much different, as well.

In addition to the very obvious color difference between this pattern and anything actually used for circulation, there are two other significant differences between this pattern and circulation issues. First is the large difference in overall circumference. This is listed in the M&D as 22 mm, although this example measures more precisely at about 21.7 mm. The regular issue tokens were very consistently 23 mm, and although 1.3 mm may not seem that dissimilar, actually comparing the two side by side gives evidence of a significant viewable difference. Last is the fact that the die used to produce this pattern is significantly different from those used on the regular circulation issues. In all circulation dies the outer ring had significant pebbling that was easily identifiable and consistent in its visibility. Likewise, the interior ring of the circulation issues displayed easily identifiable wavy horizontal lines. In the case of this pattern, there are no such pebbling or wavy lines evident, and both circular backgrounds are perfectly flat. The center "1" indicating the denomination at the center of the design is also very distinctive on this pattern and greatly unlike the circulation issue. With the pattern the "1" is not only much smaller, but has a much different shape than that found on any circulation issue. (Please see close up photos provided below). All of the lettering on the pattern is much, much sharper, thinner, and deeper. Since the dies used on this pattern were not adopted for actual production use, it is also proof that this is indeed a pattern, and not simply a mismatched color production item.



Four Problem Children

In addition to the patterns in this collection, there are 4 tokens that have simply been coated with enamel at some unknown time in the past for some unknown reason. At the top of page 336 in the M&D it states, "Two aluminum specimens of the P1-P6 design, with black enamel on both faces, are known to exist. Although they are some collectors who consider them to be patterns, a careful examination of the edges and other raised elements of the design on one of the specimens reveal that it has been rather heavily circulated. Therefore they are not classified as patterns and instead are classified as curiosities, possibly enameled by someone "just for the dickens of it."

This collection not only contained the above specimens that both Merlin and Tim had examined, but two additional tokens purchased by Les after the M&D was printed with Red and Blue enamel over them. The disturbing thing about this is that the blue and red tokens were both in 2X2's that obviously came from the same source, and are clearly marked WASHINGTON STATE / TAX TOKEN PATTERN on

those 2X2's. Obviously someone was attempting to pass these off as patterns at some point in the past, and although the enamel job is quite good on both of these tokens and there is no hint of circulation beneath their surfaces, it is very easy to see areas within the cavity of the center holes that were not enameled, revealing the aluminum beneath.

The strange thing about these is that two of the four show rather heavy circulation AFTER they were enameled. The two that were in the holders marked as Patterns had no circulation wear. But why would someone spend time painting these, only to put them back into circulation? I suppose it might be possible for a laboratory to determine what type of paint was used, and thus identify a time frame when they were coated, but I'm afraid I'm not interested enough to pay for such an examination.

I do not believe these to be patterns, but fantasies. Without rather expensive testing, it would be impossible to determine when this enamel coating was added. If you see 'colored' S1's or S12's for sale, I would avoid them, unless they are dirt cheap, and you want an example 'just for the dickens of it'.

The Washington Local Issues

Les's collection contained no less than 75 of the then known 107 major types of local issues, not to mention numerous varieties within those types. It was especially noteworthy as it contained ten R10, six R9, ten R8, and fourteen R7's just within the local issues.

I was able to learn a few things, including the discovery of a couple new major TYPES, from the examination of this collection.

For those of you who may wonder what the difference is between a TYPE and a VARIETY, the explanation is rather simple. A TYPE is easily seen to be different from another token or scrip if the difference can be clearly identified WITHOUT the aid of an 'examination tool'. By examination tool I mean that no color comparison is necessary, you don't have to get out a magnifying glass to see the difference, nor do you have to measure anything - most of the time. In other words, there is a big difference that is easily seen between one TYPE and another.

A variety, however, usually requires more careful examination to determine the difference of one token from another. Usually you do have to have some measurement to determine those small differences, or examine the piece more carefully, or in some cases have two different varieties side by side.

Is there really a BROWN WA-L9?

When I visited John Ostendorf in Texas last year, and was looking over his collection, this was one of the questions I was seeking to answer. When I examined the two pieces that he had, one being a rather bright orange, and the other being a darker "brownish?" orange, both of which John thought were WA-L8's, it helped confirm that there were definitely two colors of orange

cardboard used. When I examined my own pieces in my own collection, the same was true. There was definitely two different 'shades' of orange that could not possibly have come from any environmental degradation, and the same lettering pattern was noted on both pieces.



Les's collection also reported having both the L8 and the L9. The only difference between the two being the color of the cardboard. The L8 is listed as orange, and the L9 is listed as brown. However, when the two pieces were examined, they were found to be the same as those that John and I had in our collections. The L9 in Les's collection was 'darker orange' and could definitely NOT be described as 'brown' cardboard. So the problem facing us on this issue is if the M&D simply listed this 'darker orange' as the L9, or if this darker orange (known by 3 examples) is a new type, and if there really is a 'brown' cardboard Centralia out there somewhere?

It would be nearly impossible without having the two examples side by side to let you know which you have simply by the color, and after very careful examination there is absolutely no difference in the lettering patterns on any line. So the question remains - Is the darker orange what the M&D called brown, or is this darker orange a new type? Is there really a 'brown' cardboard Centralia out there? If you have a really 'brown' example, please let us know!!!

The Edmonds Issues - L13 - L17

The vast majority of local scrip issues were printed in even the smallest towns, and even by the smallest merchants. Why then are all five issues known from Edmonton on something other than printed receipts? The L13 is nothing more than a small piece of light paper with a very light black stamp. The L14 is the same. The L15 is a price stamp that would have been affixed to merchandise, and although printed, its purpose was not specifically made to serve as a token. The L16 is a sliver of a business card with a signature written in ink on the opposite side. The L17 is also a sliver of something, and judging from the print on the reverse side, it could have come from anything that was printed up for another purpose, and then cannibalized to serve as a tax token. The L17 also has a black ink stamp on the reverse to identify it.

The problem that I have with these is not only that they were not printed, but that each and every one of the 5 carries the exact same 1/5C marking in exactly the same hand in exactly the same ink. So it is obvious that these five little pieces of paper did NOT have that 1/5C marked on them at the time they were given by the merchant to a customer. I sincerely doubt that all the merchants got together and forced some poor fool in some dark back room to write 1/5C on all of their scrap paper. Those 1/5C markings must have been added, by the same person, on all 5 examples at some time after they were issued by the merchant. Although it is possible that a single individual received these 5 tokens from 5 separate merchants, and for whatever reason decided to mark them as being valued at 1/5C (so the value that they were told could be remembered??), it seems most unlikely, although not impossible. Regardless of WHY the 1/5C was marked on these five pieces of paper it is still likely that these little 'scraps' were used as receipts for tokens.

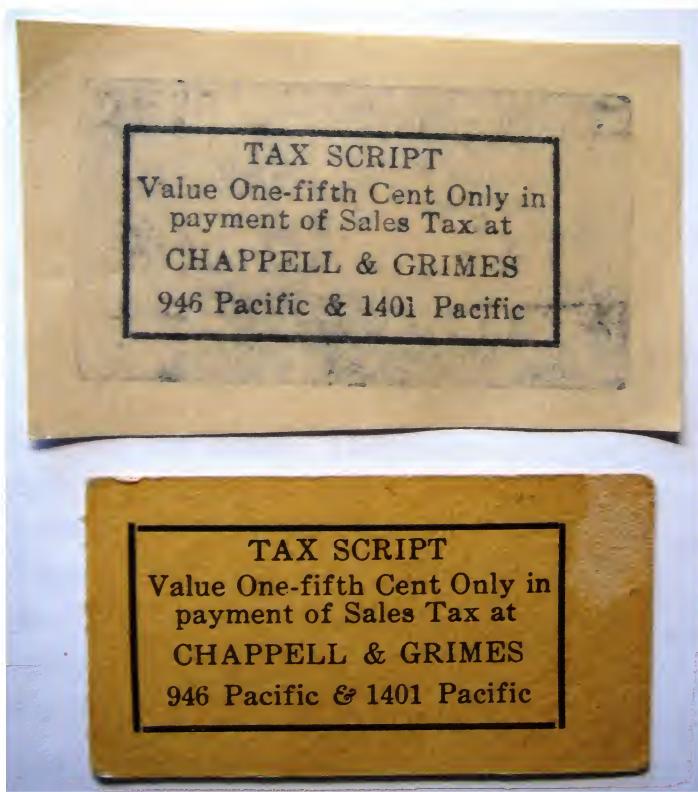
Shown to right are all five known example of the Edmonton Issues, which have all remained R10's since being discovered.



I can think of no other reason why they would have been produced, and they do not appear to be something made at a later time. They all appear to be vintage to that period. So my guess is that these really were used as tokens, but the 1/5C was applied later for no known reason. Perhaps the town did not have a printer, or perhaps all the merchants in that town were too darned cheap to make special printed receipts, or didn't even know that other towns were doing so. It is also known that when Les purchased these (as detailed in the above interview) he bought these and a whole bag of other tokens for the princely sum of \$5.00. So it is most unlikely the 1/5C was added on by the person who sold these to Les. It is obvious that the 1/5C was written on this scrip between the time they were handed out by the merchant and the time that Les purchased them. Why and when those denominations were written remains unknown.

A Brand New Type - Similar to the L52

Of the 9 Private Issue scrip issued in Tacoma on a fairly standard stock format, only the L52 can be considered a relatively easy example to locate. 7 of the 9 are R10's and unique, while the L56 is an R9 and nearly impossible to find as well. Only the L52 ranks as an R7 in this group, and an original hoard of 9 of these was known to exist before they were dispersed many years ago.



This new find, however, is completely different from the known L52's in several ways. The Primary difference is the type of paper/cardboard used for the printing. While the 'normal' L52 is printed on light yellow cardboard of some thickness, this larger example is printed on very light cream paper, not cardboard. Secondary differences include: The measurements of this new type are 65.5 mm X 41 mm. vs. the 'normal' L52 which have been measured consistently on 5 examples as 57 mm. X 30.5 mm.

Additionally, the area where the background would be on the normal L-52's shows up as a reverse dark area on this new type. My guess is that this new example is actually a printer's proof, because of this 'dark area' which matches the size of the 'normal' L52. In any case, this is defiantly different from a normal L52 and is quite easy to identify, making this a new TYPE, not just a variety. Pictures of the two are provided for comparison.

If this second example is indeed a printer's proof, and I believe it is, then this would be one of only two such printer proofs (the other being an example from Illinois) for local issues we have ever discovered. Above are the two mentioned examples with the "new" type L52 above the one we have always known about.

Attached Pair of Tenino Wood Sales Tax Tokens!!!

For decades I have heard rumors of full uncut sheets of Tenino Tax tokens existing, as well as strips of 5, double pairs, 2X2 pairs, and other mentions of examples that were not fully cut from the original panels. Yet in all the time that I've heard these rumors, I've never yet been able to track down a single example. When someone has mentioned them, they have always been 'unavailable' for viewing or photographing for one good reason or another. So I really doubted that any such examples existed. I've heard of them, but I've never seen a single one. I've been proven wrong in doubting those reports, because as you can see in the picture, here is an un-separated pair of the L97A.

How do we catalogue these, then, if and when they are discovered? Should they be listed as a separate type, or merely as a variety of the major type? In any case, this item can most certainly be considered an R10, and unique, until such time as any other examples are discovered.



Other Items of Interest

In addition to the rest of this great collection, Les also owned the only known example of the WA R7 which was the big round token shaped anti-tax issue produced in 1940 by C. C. Dill in his run for Governor. After actually having this big 102 mm example in my hands, I can see why no other examples have yet been discovered. Regardless of how many of these were actually distributed, it is unlikely that many would have lasted a full day, let alone these 69 years. It is large, thin, and fragile, and could not have been kept in a pocket or even a change purse without being folded at least once or twice.

Les also had a wonderful full box of the O24 S12's, and tons of the Miscellaneous items produced over the years including membership tokens, pro-tax issues, personal tokens from just about everyone who issued them, and a nearly complete set of the Tenino Replicas. Les did not concentrate much on states other than Washington, but I'd guess he did have at least 120-130 different types in his collection, none-the-less.

Les was especially keen on Tenino wooden money issues, and had 43 examples in his collection. It takes a very dedicated collector to discover that many pieces, as they simply do not show up that often. When they do show up, it's not only STT collectors that are after them, but the wooden money collectors as well. There are a lot more wooden money collectors than STT collectors, but fortunately, they are also as cheap as we are! Unfortunately, Tenino's are also considered depression scrip, which has an even bigger population of collectors, and those guys do spend major bucks on their wants and needs. So in essence, the Tenino's are sought by three distinct categories of exonumia collectors (although I'm guessing depression scrip collectors would not care to be categorized as such), and almost any Tenino offered for sale will find a new home very quickly.

Okay, I Was Wrong

Probably one of the highlights of this collection was being proven WRONG on the Nebraska steel issues, but before I go into that, I would like to tell you about how this collection arrived, and why the Nebraska steel that was contained in this collection proved to be even more of an added bonus. Les had kept almost all of the tokens in his collection in the original containers they were purchased in. There was a large variety of 2X2's, envelopes, boxes, sheets, and other kinds of miscellaneous containers, with a relatively small number paged or housed in any particular way.

When I opened the box, I knew that there was a good likelihood that I'd lose something unless I was very careful about where the box was ‘unearthed’ and how it was sorted. So I cleaned a table off, with a hardwood floor beneath that would easily show anything dropped, and grabbed a large plastic garbage bag. Everything that I removed from the collection in the way of ‘parts and pieces of packing’ went into that bag. It was a smart move to have done so, because when I was finished cataloguing the collection and went through the rubbish that was removed while I was sorting, I found a Nebraska steel issue that had lodged behind the bottom flap of the cardboard box the collection was shipped in. This Nebraska, by the way, was not even listed on Les’ inventory, so if it had been thrown out, I would have never known it was missing.



As soon as I had it in my hands, I was certain it was different from any that I had seen before. I've handled about 35-40 Nebraska steel in the last 20 years, I would guess, and this one just seemed different for some reason. When I grabbed my caliper, I discovered that it was actually 35 mm in circumference, with a 2 mm thickness, or an NE-R6B. The reason this was such a surprise is that I've never seen any example of an R6. Every one I've ever seen or heard about was the 32 mm. R5. In fact, since the M&D rated both the R5 and R6 at a somewhat lowly Rarity 6, I had come to believe that the R6 35 mm. type was nothing more than a hold-over from “*Chits, Chislers, and Funny Money*”, and that someone at some point in time had just ‘measured wrong’. In fact, I’m sure I’ve included that opinion that there is NO SUCH THING as an NE-R6 in more than one article that I’ve written for this Newsletter, asking if anyone had ever seen an R6, or owned one in their collections, and had never had anyone tell me that they had seen or owned an NE-R6 of any variety.

But there was one in my hand, so it was true that they do exist. But if these are actually only Rarity 6 I’d be happy to trade for a few and give great R7’s and R8’s in exchange. Maybe even an R9! In any case, this was a very pleasant unexpected surprise, and I’m very glad I was proven wrong.

Division of the Collection

In sales tax tokens, unlike most hobbies, there are relatively few truly active collectors. The HUGE advantage that gives to those who are active is that the competition for scarce or rare issues is relatively moderate for even the very best pieces. Contrasting almost any other hobby you can name, you can actually form a collection that rates very high within a few years of dedicated searching and collecting. I have been collecting for a good number of years, and it would be more than a casual boast to claim that my own collection is better than that of the Smithsonian Institute, or the American Numismatic Association, or the ANS, or any other museum, or any state collection (most of these I’ve seen myself).

The one tool I’ve had the most success with in forming my own collection is establishing good trading contacts. It is especially useful to find out who else is actively collecting sales tax tokens as those who are ‘old hands’ usually have some very nice material to trade, and newer collectors may not have as much to trade, but will find almost every one of those more advanced collectors very amenable to trading much in the newer collectors favor, or simply giving newer collectors tokens that they need.

Among those I count as great trading partners (and friends) are John Ostendorf and Jim Calvert, both of whom have amazingly nice collections themselves with many unique pieces included in their sets. When

Les contacted me about selling his collection, I contacted Jim and John and let them know the collection was finally for sale (Les and I had talked about it for over a decade), and invited them to be a part of the purchase. A small part of the reason for my offer to split the collection was based on the fact that I had a great majority of the Albright collection already myself, and knew that John and Jim needed many pieces that I already had. John and I have split finds and collections several times in the past, and Jim and I have traded so often that we don't even know who owes who what any longer. It is not unusual for me to receive a package from Jim with some new goodie that I didn't even know he was sending, but that he knew I would appreciate.

Part of the reason I offered them a split on the purchase of Les's collection was simply for the sheer joy it would give us to have such fun! And we did!!! We spent the better part of 3 hours dividing up the collection, and all of us moaned and complained about the loss of some items that were picked before we had a chance to get to them, and all of us were very pleased with what we each ended up getting. I would also note that we each ended up with a very nice number of Rarity 5, 6, and 7 pieces that were duplicates of what we already had, so we all have some very fine Washington trading stock in hand right now (hint, hint).

At least for me, as I know is true for Jim and John, a good part of the fun of collecting sales tax tokens is the shared camaraderie we experience from such exchanges - not only of the tokens and related memorabilia - but of the information and knowledge that we each share as we collect.

Tokens In Your Hands

Les's collection also included many 'bags' of tokens (heaviest in Washington, of course) that he had picked up over the years. He was only interested in putting one of each type in his collection, so all the duplicates were pretty much tossed into bags. Thankfully most of the bags were sorted by state. Because John, Jim, and I already own tons of such tokens in our own 'hoards' and it made little sense for us to split those up or get too concerned about them. So we decided to give every ATTS Member receiving this issue of the Newsletter a little treat.

I made up 120 little envelopes (our present member count) and put from 5-10 tokens from the Les Albright collection in each of those envelopes. So in the envelope that you received this Newsletter in, you should also find a small package of tokens included, each of which is from the Les Albright collection, and is labeled as such.

I've included a pretty fair sampling of Rarity 3 and 4 tokens, and a few R5's and R6's - and even a few R7's - to make some of the envelopes ESPECIALLY interesting. While our more advanced collectors might find most of the tokens included to be of modest interest, we hope that some of our newer members, or those who have simply not been terribly active because they've seen no new tokens in so long, have a little fun with opening these envelopes and finding a few nice surprises. We hope YOU have a little fun, too!

Oh - and by the way - for those of you who think these little packets of tokens are for the purpose of influencing your votes in the upcoming election, as John is again running for President, Jim for Secretary/Treasurer, and I for Board Member - you are absolutely correct. We have no shame!!!

**If you have new finds, new types, or new varieties that we have
not heard of before, please contact me at:**

**Monte C. Dean, 814 1st St. S.E., Rochester, Mn. 55904,
or email me at Moxking@aol.com,**

**and I will be sure to include your information in my next article,
with credit to each contributor.**

SALES TAX TOKENS ONLINE

By Robert Frye L-521 bob@taxtoken.org and
Ralph Harnishfeger R-464 rharnish@lhup.edu



Once again were some very interesting and expensive items sold on Ebay this quarter.



An anti State Sales Tax item, as shown above, was listed this quarter on EBay.

Also as shown to the right a Minnesota receipt with tax paid information was offered for sale.



A lot of 9 Casey, IL provisional metal tokens (L19, R6) had a whopping 20 bids and closed on June 7 for \$150.27. It is unusual to see a single Casey token for sale much less 9 at one time!

A well mixed lot of 130 tax tokens attracted 12 bids and sold on April 27 for \$26.02.

A five roll set (250) of AZ tax tokens had 2 bids and sold for \$26.01 on April 22.

A group of 500 metal and plastic WA tax tokens had 2 bids and sold for \$26.00 on April 4th.

A single Casey, IL tax token attracted 3 bids and sold on May 13 for \$19.05.

A large group of 200 or more tax tokens, all in plastic coin tubes attracted 9 bids and sold on May 17 for \$17.50. The photo showed about 18 coin tubes and they appeared well filled with tokens.

A group of MO red tax tokens, 500+ plus a bank bag had 4 bids and sold for \$16.05 on April 24.

A group of 43 carded tax tokens from many different states sold on May 28 for \$11.83.

A mixed group of tax tokens from LA, CO and MS, looked like 40 or 50 in the photo, attracted 3 bids and sold for \$10.99 on April 28.

Beardstown, IL provisional tax tokens had 6 bids and sold on April 19 for \$10.60. There was a photo of a single token and my records do not show how many tokens were in this lot.

A Mattoon IL provisional attracted 7 bids and sold for \$10.28 on April 7th.

A lot with Kansas tax tokens with Dispenser failed to receive a bid of \$9.99 by the May 31 close. I have several such "dispensers" as shown in the photo of this lot and am pretty sure they were used to hold transportation tokens. Does anyone know for sure if any of these small metal token holders were actually designed and sold to hold the metal tax tokens? I live in central Pennsylvania, a state with no metal tax

tokens it its history, and have seen many such dispensers with transportation tokens in them which I believe to be their original usage.

A slabbed Arizona tax token was offered on May 20 at \$9.99 plus free shipping; no bidders were to be found. I have observed slabbed tax tokens offered for sale on a number of occasions and do not recall any of them being worth the cost of the slabbing process.

A lot of 108 MO plastic red and green tax tokens had a single bidder at \$9.99, the lot closed on May 22. A group of 185 AL tax tokens, several different types, had a single bid for \$9.99 and closed on April 3rd.

An interesting lot described as "vintage Missouri sales tax tokens in an original box" attracted 5 bids and closed on June 3 for \$9.50.

A Hoopeston, IL provisional attracted 7 bids and closed at \$8.50 on April 9th.

A mixed lot of tax tokens, 19 total, sold for \$5.99 to a single bidder on May 15.

A single Mercer County, IL provisional had 5 bids and closed at \$5.55 on April 9th.

A group of 7 tax tokens from LA and MS attracted 3 bids and sold for \$5.50 on May 20.

A group of 11 IL Dept. of Finance 1 1/2 mill tax tokens had 2 bids and sold on May 31 for \$5.50.

An item described as "Washington State Tax Token Centennial Commemorative. Had one bid and sold for \$5.00 on April 7th. This appeared to have a single token at the top with some information on tax tokens and their use on a card below the tax token.

A lot of 33 mixed tax tokens from AL, OK, MO, and KS attracted 4 bids and sold n May 18 for \$4.25.

There were a small number of similar mixed token lots selling this quarter in the \$1 - \$5 range, the large majority (numbering in the hundreds) of such lots had no bids.

A St. Anne, IL provisional in copper (L96, R2) had 3 bids and closed at \$3.25 on June 8.

Both Galva and Bunker Hill, IL provisional's realized \$3.25 with 3 and 4 bids respectively. These lots closed on April 9th.

A group of 7 Effingham, IL provisional's (L37, R2) attracted 3 bids and sold on June 11 for \$2.52.

A Chandlerville, IL provisional had 2 bids and sold for \$1.25 on May 13.

Carbondale, IL provisional had a single bid at 99 cents and closed on May 13.

Galva, IL provisional also had a single bid at 99 cents and closed on May 13.

A group of 23 KS tax tokens attracted a single bid at 99 cents and closed on May 23.

As in past months, considerable numbers of very common single token and mixed token lots went unsold.



An Oregon No Sales Tax Button sold with buy-it-now for \$3.99 on June 30th.



Another tax protest pin, sold for \$3.99 and closed on June 30th.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTs Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Anybody wanna trade??? MOXKING@aol.com

Coal Scatter Tags 5 different tags for \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTs Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311

Collector needs the following Illinois provisional's to compete collection. Moline L62A, L63Ac, L63Bb, L63-Bc, Rock Island L88Ab, L88Ba. Also needs most of the Illinois paper issues. Don Thannen, 2213 Grey Stone Drive, Springfield, IL 62704 or e-mail ddthannen@sbcglobal.net



FINANCIAL REPORT

March 1, 2009 – May 31, 2009

Checking Account

Balance 03/01/09	\$ 665.29		
Expenses (03/01-03/31)	\$ 0.00	Balance 05/01/09	\$ 629.30
Income (03/01-03/31)	\$ 230.00	Expenses (05/01-05/31)	\$ 0.00
		Income (05/01-05/31)	\$ 60.00
Balance 04/01/09	\$ 895.29		
Expenses (04/01-04/30)	\$ 335.99	Closing Balance 05/31/09	\$ 689.30
Income (04/01-04/30)	\$ 70.00		

Savings Account

Balance 12/01/08	\$ 4420.05
Interest (12/01-2/28)	\$ 2.73
Closing Balance 2/28/09	\$ 4422.78



The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: Thank you to Michael Lampert, Carl Cochrane and Bob Straker for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

March 1, 2009 — May 31, 2009

NEW MEMBERS: Sutton Kolar, Richard Schultz

REINSTATEMENTS: Jim Majoros

DROPS: Camille Horak, Donald Koontz, Samuel Payne, Jeff Quinn, Harold Skelton, Stephen Skye, Pete Smith and George Spender

MEMBERSHIP (May 31) 109 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*; P. O. Box 14514
Lenexa, KS 66285-0514



ATTS NEWSLETTER



July – Sept 2009

Volume 39, Issue 3

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Frye Tax Token Sale #9

bob@taxtoken.org
Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. Most tokens are available in multiples. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for tokens not available is returned promptly. Include \$2.00 for postage and add \$1.65 for insurance if desired. Money order, check or PayPal.

IL LOCAL



L1-Arcola, R-6+++ XF faded \$125.00

L2-Arcola BU \$1.50
L5-Beardstown, AU+, R-4++ \$35.00
L6-Bunker Hill, AU+, R-4 \$25.00
L8-Cambridge, BU, R-3 \$15.00
L18A&B-Carbondale, BU, \$5.00 pair
L20-Chandlerville, BU, R-2 \$2.50
L22-Charleston, AU+ \$1.50
L36A-Depue, R-6, AU+ \$45.00
L37-Effingham, BU, R-2 - \$2.50
L38-El Paso, R-6, VF/XF \$45.00
L39-Galva, BU, \$1.50
L41-Gillespie, AU+, R-3 - \$10.00
L42-Hoopston, BU, R-2 - \$2.50

Jackson Co-Murphysboro

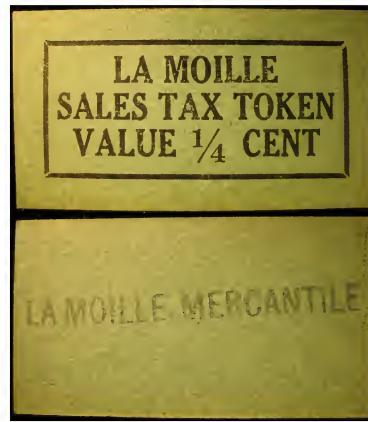
L43A, AU, R-4 \$7.50
L43B, AU, R-4 \$7.50
L43C, AU, R-4++ \$30.00
L43D, AU, R-4 \$10.00
L43E, AU, R-4 \$7.50
L43F, AU, R-4++, \$25.00
L43Ga, AU, R-4 \$15.00
L43Gb, AU, R-4+ \$17.50
L43Gc, AU, R-4+ \$17.50

L44-Jackson Co., BU, \$2.50
L45-Jackson Co., Unc, R-5 \$5.00

Jacksonville-Sets of Three for \$4.50

L46A, XF, \$1.50
L46B, XF, \$1.50
L46C, XF, \$1.50

L47-Jasper Co., AU+, R-5 \$16.00
L49A-Kankakee, BU, R-4+ \$24.00
L49B-Kankakee, BU, R-4 \$15.00
L50-Keithsburg, BU, R-3 \$10.00
L51-Kewanee, BU, R-2, \$5.00
L53-LaMoille, Unc, R-5 \$25.00



L53cs5-LaMoille, Unc, R-9 \$125.00

L54A-LaSalle, AU, R-3 \$7.50
L54B-LaSalle, BU, R-3+ \$25.00
L55-Litchfield, BU, \$1.50
L59A-Matoon, XF/AU, R-4+ \$25.00
L59B-Matoon, XF/AU, R-4 \$15.00
L61A-Mercer Co., BU, \$5.00
L61B-Mercer Co., BU, \$5.00
L62A-Moline, Unc, R-1+++ 25.00
L62B-Moline, AU++, \$5.00
L65-Monmouth, R-5, AU+ \$35.00
L66-Mt. Olive, BU, R-4 \$6.00
L67-New Boston, Unc, R-2 \$7.50
L69-Paris, BU, R-2 \$5.00
L73-Pike Co., AU, \$3.50
L74A-Pinckneyville, Unc, R-9 \$75.00
L74B-Pinckneyville, XF, R-3 \$45.00
L74C-Pinckneyville, Unc, R-7 \$25.00
L79A-Pinckneyville, XF, R-9 \$75.00
L79B-Pinckneyville, XF, R-3 \$25.00



L82-Princeton, Unc, R-7 \$100.00

L86-Roanoke, Unc, R-2 \$7.50
L88Bc-Rock Island, AU, \$4.00
L88Bd-Rock Island, AU, \$12.50
L88Be-Rock Island, AU, \$35.00
L88Cd-Rock Island, AU, \$15.00
L88Db-Rock Island, AU, \$10.00
L89-Rossville, BU, R-5 \$25.00
L96-St. Anne, AU, R-2 \$4.50
L100-Toulon, AU, R-2 \$3.00
L101-Union Co., BU, R-2 \$5.00



L102-Virginia, R-7 AU/Unc, very nice with luster - \$100.00

L103-Whiteside Co, BU, R-2 \$5.00
L106-Wyoming, R-6 \$65.00
M5-Herrin, AU, R-4 \$12.50

Kentucky

L3 & L4 Arctic Ice Set, R-5, AU/Unc 5c & 10c \$5.00 set

Michigan

L1A, L1B & L1C, R-4, Unc, Grand Rapids, \$6.50 set

Nebraska

O-2, Silver/Black, AU/Unc, R-8 - \$20.00

WA LOCAL

Cathlamet - L3, Unc, wht, R-6 - \$25.00
Cathlamet - L4, Unc, red, R-6 - \$25.00
Cathlamet - L5, Unc, vlt, R-6 - \$25.00
Cathlamet - L6, Unc, grn, R-6 - \$25.00
Colfax - L12Ac, Unc, R-2 - \$6.00
Colfax - L12Ba, Unc, R-2 - \$6.00
Colfax - L12Bb, Unc, R-2 - \$6.00
L21, Unc, R-6 Longview - \$30.00
L27B, AU, Brehm's, R-7 - \$7.50
L29A, Unc, Buchmann - Strip of 5, R-5 - \$20.00
L29B, Unc, Buchmann, R-5 - \$20.00
L33B, AU, G.O. Guy, R-5 - \$6.00
L34A, Unc, Mecca - Strip of 5, R-5 - \$20.00
L34B, AU, Mecca, R-5 - \$6.00
L35A, Unc, Neupert - Strip of 5, R-6 - \$25.00

L35B, AU, Neupert, R-6 - \$7.50
L37, Unc, R-6 Freda Gandler - \$30.00
L42, AU/Unc, R-3, Rainier - \$10.00
L43, Unc, R-2, Rhodes - \$4.50
L47, Unc, R-3, Spokane 1941, \$6.00
L48, XF, Stevenson - red, R-6 - \$10.00
Tenino - L102 I-A, R-5

MANY COMMON TOKENS AVAILABLE IN QUANTITY

SEND YOUR WANT LISTS!!!!

EDITORIAL COMMENTS

Now that the summer has passed I hope that much of the member commentary and support that ebbs during the warm summer months will return. I look forward to new articles and correspondence to fill my inbox in the coming months. Unfortunately for the organization a lull in membership and increased postage costs have once again contributed to the difficult subject of the cost of membership. The result and board vote are elsewhere in the newsletter.

While you will notice that this newsletter is quite bulky we must thank Monte for his work to keep it this way. Unfortunately I received no new articles in the last quarter except from Monte. I want to once again challenge our membership to submit any article, story or even a passing thought that might be spun into relevant newsletter content.

You may be asking yourself how you might be able to help if you can't submit an article or happen to be pen-shy. Well, have we got some suggestions for you! First; Donations – they don't even have to be cash, they can be tokens for a club auction, coupons to save on purchases from Office Max, Staples, Quill or Office Depot. Heck I would even take a Wal-Mart gift card with \$1.32 left on it from last Christmas. I know that we all get things like this in the mail or have them left over from some event. These can all be meaningful to the bottom line, especially when combined together to help cut costs.

Lawrence pointed out that there are many sources that offer older postage for 10% below face. While it is definitely a pain in the neck to calculate and lick and stick it all, I am willing to do what it takes to try and keep our printing press running. If you have access to these types of opportunities please contact a board member so that we can arrange to make a purchase. We typically use \$125.00+ per issue just in postage. The size and content of our newsletter makes it enjoyable, exciting and relevant, to that end I hope that everyone finds it to be a great value even with the increased dues.

Our society has also suffered recently from a lack of press. Usually we have several articles a year picked up by Coin World or other publications. This past year was not so fruitful. You can help your society if you have any contacts with trade publications or even local papers. If you happen to have an article published that is relevant please pass it along so we may report on it.

We would also like to challenge our members to keep their eyes open to any opportunity that the club may have for publicity about what we do and why. There are contests for various club publications that are held each year through the Tokens and Medals Society, American Numismatic Association and the Numismatic Literary Guild. Publicity from any of these groups could give us a great boost for membership and recognition.

Many years ago I tried to put together an electronic copy of the newsletter that was e-mailed directly to those members wishing to help reduce the ATTS Newsletter reproduction and postage costs. The problem that we ran into was the size of the files. Most hosting companies have mailbox file size limits and we usually were higher than those limits. I have figured out a way around this. If you are interested in receiving the newsletter in the future electronically please e-mail the editor at bob@taxtoken.org. I will be uploading an Adobe pdf file format of the newsletter to a hidden directory on our site www.taxtoken.org. This means that non members could not access the file unless given the path. The file would only be available for a limited time (probably 30 days). When the newsletter was published I would send an e-mail notification to those members with a path to the file. They could then download, print or read online.

Sincerely, Robert W. Frye, editor (L-521)



BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

- *An informational discussion was begun to analyze the need to raise dues in order to cover the actual costs to produce the newsletter.*

It was noted that advertising revenues along with several donations for the year have helped but a shortfall will still be realized for the year. Increased postage charges were noted as part of the increase in cost. An increase due to color printing and larger newsletters was also noted. The board made a motion to continue with the same size and quality of the newsletter and raise the membership dues modestly instead. It was also noted that without advertising and donations the dues would have to be \$17 per year per member to cover our costs.

The motion was proposed and passed to raise dues just \$2 per year above their current rate to \$12 per year. Those who have already pre-paid for additional years of membership will receive those years at the already pre-paid rate.

- *President John Ostendorf has offered to make copies of the newsletter and membership information available at the next two ANA shows that he will be attending in the coming year.*
- *Additional commentary about publicity for the ATTS was entertained and will be considered in the future as information is learned about those opportunities.*
- *Finally a motion to transfer funds from the savings account to the checking account was delayed until such time that the treasurer deems it necessary.*

ATTS MAIL BAG

By Robert Frye L-521

Shortly after the last newsletter went into the mail the following was received by each of the members of the board via e-mail.

An ATTS Member's Conundrum

My ATTS Newsletter #145 is read, scanned and e-filed but I sit here looking at this small envelope: Manila, 2-1/4" x 3-1/2", sealed with unknown tax tokens inside.

White label on the front with:
Sales Tax Tokens From The
Les Albright Collection
Included With
The ATTS Newsletter #145

Stamped with blue ink on the back:
MONTE C. Dean
814 1ST ST. S.E.
ROCHESTER, MN
55904

When will it be in a supplement page?
What will the Malehorn Davenport Number be?
Is it more collectible open or unopened?
How can I possibly make this decision?

Monte, John, Jim and Bob, HOW COULD YOU DO THIS TO US???

Monte made a response that frankly left little or nothing else to say...

I must say I got the best laugh I've had today over your email, as I do assume that you were having fun with us, and if so - you did a good job. On the off chance that you were NOT joking, and really wanted answers to your questions - here 'ya go:

Supplement pages have been dead for many, many years now. There has been no attempt to even try to continue to issue supplement pages simply because there has been way too much stuff found. I did attempt to give a listing of the new finds from our "New Finds and Related Memorabilia" articles in a single index, but even that has been outstripped by the items we continue to report. Fortunately, I continue to work on a new catalogue (at least 2 hours every single day), that will include all of those new items, and many more that have not yet been reported.

As an example, today I've spent about 4 hours doing nothing but a full revision of the Color Matrix, which is used primarily to match colors for plastic, fiber, paper, and Ohio stamp issues. With well over 2500 specific colors indicated in 3-D format on 21 plates that allows a simple number-letter-number to indicate ANY color on the charts. So 1A1, for example - is BLACK (plate 1, column A, row 1). This format also allows an indication of RANGES of color, as well.

So to your third question - what will the M&D number be? There won't be one, I'm sure, but there will be a D number for this little packet, which will be in the PERSONNAL TOKENS chapter, which is one of the three chapters that replaces what was the Misc. in the M&D.

Almost anything collectible is always worth more in its original form of issue. Of course, you could have an extremely rare token just waiting and hiding and wanting to enter your collection. Or it could be a fist full of lake-skippers. You just don't know.

However, if you carefully examine the contents and determine the NUMBER of tokens in the packet without opening it, then weigh the bundle to .01 grams, then subtract the weight of the envelope (including the label and the ink used on the reverse stamp) then divide that weight by the number of tokens discovered, then determine the likely weight distribution of physical plastic, fiber, aluminum, and all other metal tokens known into a probability matrix with R1 token weights being given relative probability enhancement quotients (fortunately there are no duplicates in any of the envelopes so this will make this so much easier), then continue to decrease the matrix probabilities as R2 and up tokens are considered, it is most likely that within a few hundred hours of research you should have a probability answer for the correct combinations of enclosed tokens.

Having done my own calculations to determine the likelihood of correct type and variety identification without opening the envelope to be somewhat less than .00002421%, however, I would most strongly suggest you just open the darned thing and have a little fun!

Bob probably has a few extra envelopes left, if you want to keep one sealed, and I'm pretty darned sure he would be happy to trade one for a nice juicy R10, or perhaps an R9 if he's feeling lovey on the day you contact him.

All of the above said in complete fun with a smile on my face, of course...**Monte**

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,



I hope this letter finds you in good health and good spirits. Last month I had the pleasure of attending the ANA convention and meeting two of our members, Bill Nash and Jim Calvert. I have known Jim for probably ten years and we finally got to meet face to face. That was the highlight of the convention for me.

Other highlights were meeting Jim's brother Richard who collects Civil War tokens, having a three way face to face discussion of sales tax tokens with Jim and Bill (when's the last time you've done that?), and there was actually a dealer that had quality STTs for sale! It was a disappointing convention to many due to the poor attendance, but it was pleasurable for me.

You will probably read elsewhere in this newsletter about a dues increase. While nobody ever likes to see prices go up on anything, I believe it was the right thing to do. Our diligent secretary/treasurer, Jim Calvert, alerted the board that the ATTS was spending quite a bit more on newsletter expenses than we were receiving in dues. All board members reviewed the situation and I made the motion that dues be increased from the current \$10 to \$12, beginning in 2010. Any members that have already paid ahead will be unaffected.

I made this motion, which was approved by the full board, because I felt we had to make a choice between producing an inferior newsletter or raising dues. Dues have not been increased in a very long time despite numerous postal increases and a much better newsletter. Bob continues to produce a top-rate newsletter that includes color and I am confident he will continue to do so.

At \$12 per year, I firmly believe that ATTS membership is a bargain. I can assure you that all board members are committed to ensuring you get your money's worth.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way.

All my best, John

NEW FINDS AND RELATED MEMORABILIA

**Compiled by Monte C. Dean (R-384) with Contributions and Research from
James Calvert (R-533), Del Cushing (NN), Tim Davenport (H-9), Michael Florer (R-409), Robert
Frye (L-521), Joseph D. McCarthy (R-616), John Ostendorf (R-518),
and Gene Wood (R-614)**

Please note that the catalogue numbers assigned are for this article only. They do not relate either to *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport (M&D), nor any new catalogue numbers which might be appended to that volume. They serve only to relate the listed numbers with the pictures herein contained.

All specific color designations are from: *Dean's Color Matrix Guide*, Version 4.1/21.

ALABAMA

AL - NF - 1

Size: 16 mm.
Material: COPPER
Date: 1937-1938
Discovered: 2009
First Reported: This Article
Reported By: James Calvert



JIM CALVERT Writes:

"At the end of many of the State listings in the M&D catalog there is a section of lost tokens. This section has always stirred my interest. If they are rumored to have existed, where did the information come from? If they are known to have existed where are they now? Of the tokens which DiBella lists and are now lost, he assures us that they do exist because they were contained in his collection. Were these tokens lost in a flood, fire or are they simply in someone's collection but not recognized for their uniqueness? Whenever one of these is located it is a relief to my curiosity. It is of course especially pleasing when good fortune falls to me and I discover one. Here is my latest find. It is an Alabama S-2 except in copper instead of brass."

I suggested to Jim that he weigh the piece, and he took it and a regular AL S-2 to a jeweler to have it weighed on a gram scale. Its weight of 1.609 grams confirms that it is copper, rather than brass, as the average weight for the brass S-2 is 1.583-1.585, depending on circulation. Jim also noted that the M&D incorrectly identified this as having a 23 mm diameter, when in fact it is 16 mm.

I am happy to note that Jim has since obtained his own gram scale, and I have no doubt he will be very helpful in future identifications with the aid of that device.

ALASKA

This is just a quick note for those of you who may have followed the recent sale of a purported sales tax token from Alaska on eBay recently. The only picture of the supposed Alaska Sales Tax Token with the advertisement was so blurry and poor that it was really impossible to tell what the token actually was. But there was ALASKA marked on the holder, and the seller went into detail describing the token as a sales tax token from Alaska.

The closest comparison that could be identified from the poor picture looked like it was actually an Alabama aluminum issue. I wrote the seller, who assured me TWICE that it was ALASKA not Alabama. The

funny thing is that Jim Calvert told me AFTER the sale was over that he had done the same thing, and the seller had even mentioned getting a magnifying glass out to make sure it was Alaska.

I told the seller it looked like an Alabama, and they again assured me it was ALASKA. I won the lot - and yes, it was an Alabama. A full refund was given immediately, without me even having to return the near worthless Alabama. The point is that not everything you HEAR about or THINK you've seen may actually exist, especially when the source is not terribly accurate or well versed in a particular genre.

I just wanted to make sure than no one added an ALASKA token to their want list!!!

ARIZONA

AZ - RM - 3



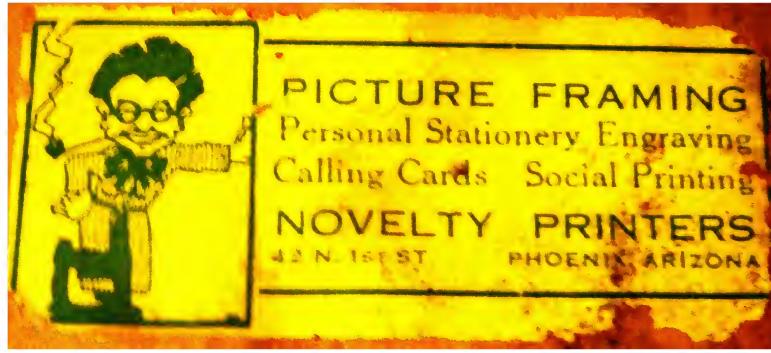
Framed Size: 18.75" X 8.15"
Material: Photograph
Date: Feb. 25, 1938
Discovered: 2005
First Reported: This Article
Reported By: Monte Dean

Of particular historical importance is this original framed photograph of the *State of Arizona "Sales Tax Dep't" Phoenix, Arizona, Feb 25, 1938. Photo by Hafford-Gilsinger*. This photo was taken just 6 months after the first sales tax tokens were issued by Arizona, and shows the entire staff of that department. Although I would like to have removed the photo from the frame in order to provide better photographs here, it would be virtually impossible to do so without destroying the backing of the frame, which features the original framer's label, and as such indicates that this is as it was hung some 70 years ago. Although there is absolutely no confirming evidence that this did hang in the building pictured behind the employees, I still believe that it was taken for that purpose, and was probably part of that buildings décor. As such, I believe it to be the only known remaining item like it. Not a token, for sure, but darned cool.



"Sales Tax Dep't" Phoenix, Arizona, Feb 25, 1938.

The label for the framer who framed this photograph back in 1938 is still adhered to the reverse of the frame. It is the main reason that I did not take the frame off to get better pictures, as I could see no way to do so without destroying this label.



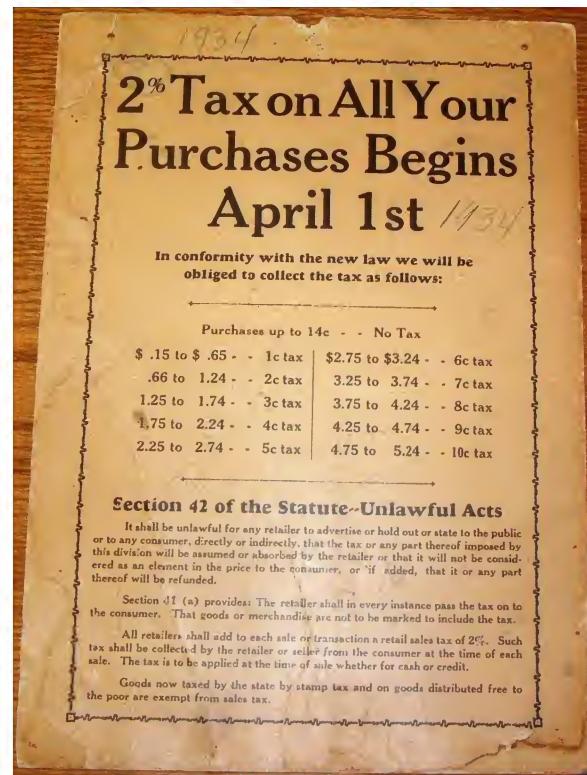
IOWA

IA - RM - 1

Size: 13 ½ X 9 ¾"
Material: Tan (from exposure)
Print Color: Black
Date: April 1, 1934
Discovered: 2009
First Reported: This Article
Reported By: James Calvert

Finding anything that relates to sales tax from the state of Iowa is a challenge that most collectors never fulfill. This wonderful poster which would have been issued for use with the new sales tax system that began on this poster's date - April 1st, 1934 - is particularly nice because of that date.

This was the very first time that Iowa had implemented a sales tax, and as such, this poster with its bracket system is the most specific memorabilia I've ever seen that relates directly to that new tax. Although we all know of the Iowa Retail Sales Tax Coupon Book that was never actually used that is listed in the M&D, this poster was actually used as a way to remind customers that the new tax would be coming into effect, and what the rules and regulations for that tax were.



KENTUCKY

Not a new find, as these are listed as the KY S1a and KY S4a, but I've never seen photos of what the reverse numbers look like, so I thought I'd share for those who might be interested. Incidentally, I recently received these as part of a trade with Michael Florer, and I know he has a couple more to trade, so if you are interested - please ask me, and I'll provide his EM.

ALSO - Does anyone reading this OWN an S6??? I do not have a photo of the S6, and I need one, so if anyone can provide a photo, I'd sure appreciate it.



MINNESOTA

MN - NN

NN = NO NUMBER

Size: Billboard
Material: As shown
Print Color: As Shown
Date: June, 2009
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean

Okay, so shoot me. Having lived in a state for decades (Minnesota) that has NOTHING much of ANYTHING to collect relating to sales tax, this bill board that I spotted on the way to visit my aunt in Iowa just had to be reported. As you can see, it prominently features the fact that there are no sales taxes (or property or income) in this TAX FREE Industry Zone, just outside of Jackson, Minnesota.

Upon checking the web site address, I found absolutely NOTHING about these tax free industry opportunities, and upon calling the number listed - received no answer to my phone call, nor have I received a call back after beginning to call and leave messages some five days ago.

Perhaps it was only a dream. Perhaps I only THOUGHT I saw something that related Sales Tax to Minnesota. Perhaps my camera can take pictures of my dreams?

This is gonna bug me until I find out, but I haven't found out yet.

MISSISSIPPI

MS - NF - 3 & 4

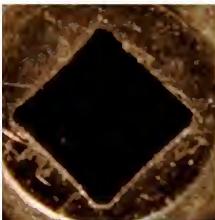


catalogue number, indicates a much scarcer token. The Curved letter (B) is much, much more difficult to locate, and in my opinion, should actually be categorized as a separate TYPE. The M&D makes note on page 137 that "Die B has been reported only with corner variety b and hole variety 3 (i.e., S1Bb(3)).

So for those of you who collect these major and minor S1 varieties - KEEP LOOKING. Apparently, there are examples of these uncommon curved letter varieties that have something other than the mixed rounded and pointed center hole corners.

Next page are close ups of the three pictures above, centering on the holes themselves:

Gene Wood reports that he has located examples of what would be considered the MS S1Ba(3) and an MS S1Bc(3). Gene also reported that Robert Frye had confirmed that these are correctly identified. For any of you who don't know, the major variety, the B in this



MS - NF - 5

Size: 23 mm.
Material: Uncertain
Date: 1936 (?)
Discovered: 2009
First Reported: This Article
Reported By: James Calvert

Although we have not confirmed the metallic content with a specific gravity test, it is likely that this token is indeed a new Pattern that we have not been aware of before. Jim was able to find this in a group lot that was obtained for a minimal price. This would be the first known pattern for the S-2 type, and as such it would certainly fill a gap in the Mississippi pattern history, as so very few patterns are known from this state.

Jim weighed a number of MS-2 in similar condition and found their weights varied from 2.96 to 3.04 grams, while this new find weighed in at 2.92. Initially, I had thought this might be copper, but obviously it couldn't be copper if it weighed slightly less than a 'normal' S-2. So I asked Jim to make a very careful determination of the thickness, as well.

Jim responded: "I measured 7 of my brass tokens and found that you can have quite a difference in thickness depending on where you take your measurement. I then took a measurement across the "N" in COMMISSION and the last "T" in MISSISSIPPI. I found the brass ones were between 1.00 and 1.14 mm., with most being at 1.12 mm. The new find item measured 1.23 mm. at the same point"

So now we have a very different colored token than is normally found, with a very slightly lower weight, and a very noticeable difference in thickness. Jim is going to send this to me, so I can do a specific gravity test, and perhaps get an idea of the alloy of this item. For now, I think it is safe to say that this is indeed different from any normal circulating issue, although the EXACT nature of it is yet to be determined.



MISSOURI

MO - NF - 9

This is another probable Pattern. My best guess on this is that this was an attempt to make the zinc token a little less expensively, by using a lighter planchet and no rim.



To the left is a comparison of the New Find to the typical MO S-8, which it most closely resembles.

The MO S-8 is on the right and the MO NF-9 is on the left.

Notice the double strike most evident at the top right of the map, above the 1 on the MO NF-9.

Also notice that there is a difference in the letters of the new find, most easily

seen on the O of 'MISSOURI'.



	Typical MO S-8	New Find
Diameter	22.87 mm	21.07 mm
Thickest Point	1.22 mm	1.02 mm
Weight	2.75 gm	2.29 gm



The MO NF-9 shows evidence of double strike, but no evidence of the myriad of die crack progressions that are so commonly found on the MO S-8. The key to this was the edge; however, as it might have been possible for some industrious fiend to 'trim' the rim off of a normal token, for whatever reason. Very careful examination with 50X magnification indicates no abuse or damage on the edge and

the edge is consistently flat. It would have been virtually impossible to achieve that after manufacture.

The most interesting thing about this token is that it was in a bag of 'junk' Missouri zinc that I was looking through to sort out decent conditions of the MO S7-S9, and also checking for map type matches.

When I first picked it up (and I have to admit that at that point I was scanning fast), it did look a bit different, but I sorted it into the Checkered / Checkered pile. Not until I was tubing the tokens, did I notice just how much smaller and thinner it was. You might want to check some of your 'junk'. Who knows what treasures you might own, and didn't even know you had!

MO - NF - 10

Exterior Wrapper

Diameter:

23 mm.

Length:

57 mm.

Paper Color:

Olive-Tan (4I8)

Contents:

22 MO-S7,

26 MO-S8,

2 MO-S9

Date: 1937 - 1943

Discovered: 2005

First Reported: This Article

Reported By: Monte Dean

Known: 2 Known



A first of its kind discovery, this is the only merchant re-wrapped roll we know of from ANY state. There were only two of these rolls found and the gentleman who sold them had no other examples. I kept one, and traded one to John Ostendorf. These rolls were obviously re-wrapped by the company - Pevely Dairy Co. - as the tokens contained in both rolls were lightly to moderately circulated, and in the case of the one that I retained, even had two of the MO S-9 5 Mill in the roll. I would not be at all surprised if they didn't re-wrap 5 Mills, too, but an example has not been discovered.

Taking a slight detour, this roll prompted me to look more closely into the history of Pevely Dairy, and since it was located only a few miles from where I was born (Maryville, Mo.), I found the history of this company rather fascinating. A brief outline of the history of Pevely Dairy follows:

In 1841, Casper Kerckhoff arrived in the United States from Germany and built a log house on acreage in Jefferson County, near Pevely, Mo. It was at this location where not only Kerckhoff's 23 children were born, but where he is said to have had the first registered herd of Jersey dairy cows and cream separator west of the Mississippi River.

After Kerckhoff died in 1899, sons Martin and Jacob retained an interest in one of the farms on the homestead. Martin had started a butter route to St. Louis in the early 1880s, and eventually his customers began buying milk shipped by rail from Pevely, about 30 miles south of St. Louis.

In 1887, Martin Kerckhoff formed the Pevely Dairy Co. in a small building on Seventh Street in St. Louis, and before long he and his son, Daniel, were operating several milk routes out of their dairy. The Kerckhoff's caught their first big break when their company was awarded the concession to provide milk for the St. Louis World's Fair in 1904.

Soon the business outgrew its original plant, bringing a move to larger quarters on Park Avenue in St. Louis. A period of steady growth followed, leading to the construction of the current plant at Grand and Chouteau, which opened in 1917, a year after Martin's death.

Son Daniel grew the business by increasing the number of company-owned home-service routes, which at the time were all horse-drawn wagons. In the early 1940s, the company had more than 350 routes, making Pevely one of the largest and most successful privately owned dairies in the United States. For a time, before delivery trucks were introduced, the company used zebras as well as horses to ply milk routes around the city, for a little extra marketing attention.

Pevely entered the ice cream business in 1927, building a dedicated plant still in use today. The milk plant has been expanded in the years following World War II, in whose final year Daniel Kerckhoff died and management of the company passed to his five sons.

Subsequent years saw increased competition from private labels as supermarkets began to dominate the retail scene, eroding home-delivery businesses throughout the industry. But the Pevely brand remained a fixture among St. Louis consumers, and even today under Prairie Farms ownership, the labels of many products manufactured at the St. Louis plant — in its ninth decade — still carry the Pevely name.

I also discovered that Pevely Dairy Company was one of the most exuberant advertisers ever! There is practically NOTHING you can think of that might be used around the house that Pevely did not produce and have produced to give to their customers as promotional pieces.

To the right is a picture of just seven of the items that I've collected myself over the years, and I can assure you I've seen many hundreds of other types of promotional pieces from Pevely Dairy, as well.

Although this may have nothing whatever to do with Sales Tax Tokens the items pictured help give my own STT collection more depth. If you have a particular interest in one of the merchants who did use some type of sales tax related memorabilia, you may find that by adding such vintage items to your main collection your entire collection will become more founded in its history and the satisfaction it gives

Items pictured include: **Wooden Ruler** - <Picture of Baby> Baby First PEVELY DAIRY CO. <Picture of old fashioned Telephone> Grand / 400 - The Best Milk. **Bridge** (cards) Score sheet in the shape of a Pevely Milk bottle. **Milk Bottle Cap** - PEVELY (in red reverse) / <Picture of Hopalong Cassidy>/ HOPALONG CASSIDY'S FAVORITE. **Folding Bridge** (cards) Score pad in the shape of a can of Evaporated Milk. **Fan on stick**, in the shape of a can of Evaporated Milk. Small Sour Cream **Recipe Book** entitled Prudence Pevely Pointers. **Sign** - promoting NEW Milk Cartons for Milk.



MO - RM - 1

Material: Paper Pages
Date: Sept., 1937
Discovered: 2006
First Reported: This Article
Reported By: Monte Dean

An interesting find of the actual papers and letters exchanged for a Sales Tax Token Distribution machine that was produced by a Mr. W. W. White in Jefferson City, Mo., and one of his distributors, a Mr. J. E. Martin of Keytesville, Missouri. Because a reproduction of those pages would consume a much greater space, I've opted to transcribe those letters, as follows:

From: Warner W. White, Jefferson City, Mo.
To: Mr. J. E. Martin, Keytesville, Missouri
Date: September 15, 1937

Dear Pat: I am sending you under separate cover as sample, a display case manufactured for the use of merchants to handle metal tokens. They are manufactured to put on the market at \$1.00 each. Thought perhaps you would like to take orders. If so, for your trouble, you may retain 25¢ each as your commission. If the proposition does not appeal to you, you may return it direct to me. I am sure with a little effort on your part you will have no trouble in disposing of quite a quantity, thus making yourself fair wages. With Kindest regards, I am / Yours very truly, WARNER W. WHITE.

From: Warner W. White, Jefferson City, Mo.
Date: September 22, 1937

To: Mr. J. E. Martin, Keytesville, Missouri

Dear Pat: Replying to your letter relative to the token disburser, will advise that the sample sent you will be very similar to the finished product. You May take orders and forward to me and I will deliver to the proper parties until such time as a supply is accumulated on hand, after which they will be sent you direct for sale and delivery. They are selling a great deal of this article in the vicinity, and I am sure that if you will put forth the proper effort, you will be able to dispose of quite a number. With kindest personal regards to you and Leo, I am, Very sincerely yours, WARNER W. WHITE.

The third part of this little group of papers is the actual listing of the merchants who ordered one of these Sales Tax Token machines from Mr. Martin. Most of the names did not have addresses, and many were darned hard to read, but I've done my best in listing those merchants who ordered one of these machines, as follows:

Warren Eiexon, Snappy Grocery, Waltheim Hardware, Louis R. Mullen, C. J. Lorrenberry, J. O. Richardson, Albert Fretzer, Aronsmeier Garage, Allan Hardware Co., Blue Bird Lunch, Manhattan Café, B. J. Wesselman, Drummall Drug Co., J. P. Mowbry, Howard Johnson, Harry Jarok, Chas Gosley, Daier & Co., Elman's Café - Slater, Mo., Manny Pie Co. - Forest Green, Mo., Jaeslings' Motor Co., Mrs. H. B. McConkey - Branson, Hotel, Mo., Halberton Auction Co., John Kelliken, G. Goe - Drummond, Mo., Broadway Café, Roxy Theatre - Brunsulick, Mo., Early Market, H. T. Wahl, Jack Dinns - Richmond, Mo., Temple Staple Co. - Salsbury, Mo., Pasture Tavern - Moberly, Mo., Falstaff Brewing Co. - Moberly, Mo.

So we know that some type of machine was made specifically for the metal tokens for aid in distribution in the state of Missouri. Unfortunately, none of the machines have turned up, to my knowledge, but this original paperwork was discovered. If anyone knows of a Sales Tax Token machine produced for use with Missouri tokens - please let me know (excluding the hand made one that was already reported some time ago by Tim Davenport).

NEBRASKA

NE - RM - 6

Size: 42 mm.
Material: BUFF Cardboard
Print Color: Deep Blue (13G11) & Light Red (6K3)
Date: 1937-1938
Discovered: 2009
First Reported: This Article
Reported By: Joseph D. McCarthy

A fantastic find! This previously unknown anti-sales tax issue is very similar to the NE R2-R4, but with an entirely new supporting group - The Kiwanis. Since this is the first we've ever seen, or had reported about this 70 year old piece, it is undoubtedly an extremely rare item. To my knowledge, it is the only one known, and thus is yet another true R-10 Rarity = Unique. Of the 5 known anti 'milk top' tokens, only the NE-R2 and NE R-4 occasionally make themselves available. The other 3, this one included, are all unique pieces.



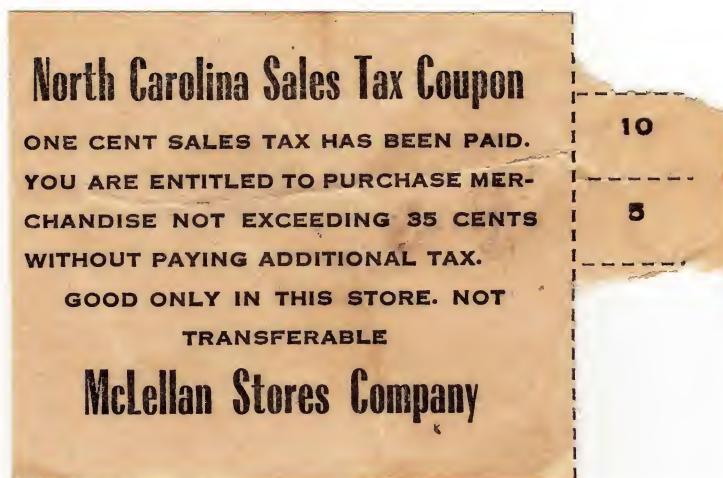
NORTH CAROLINA

NC - NF - 11

Size: 76 X 49 mm.
Material: Buff Paper (21B7)
Print Color: Black
Date: Mid 30's to Mid 50's
Discovered: 2008
First Reported: This Article
Reported By: James Calvert

Note that in the M&D, page 206 it is reported that, "Specimens reported as white are considered to be on faded paper", in reference to the L-22, which this most closely resembles. However, very close examination of this scrip indicates that this is NOT the case for this piece. This was printed on buff paper, and the coupon tear areas, when closely examined, determine that this was the original paper coloration. It has darkened very slightly, but certainly has NOT faded. More importantly, however, is that the SPELLING of McLellan is CORRECT. The L-22, has the name misspelled McLellen. Note also that John Ostendorf reported one with the misspelled name on YELLOW paper, that was listed as the NC-NF-9 in issue #138.

One potential problem I see in all of this is that the M&D also lists the L20 and L21 as white paper, but with a completely different format. Neither of those two is actually pictured, however, and to the best of my knowledge no one has ever SEEN an actual L20 or L21. Is this coupon pictured here actually what the M&D meant to be the L21? Are the L20 and L21 simple mistakes on the format listings, or carried over from *Chits*,



Chiselers and Funny Money? As with many of the pieces listed as lost, or not pictured in the M&D, we can only know for sure if you REPORT what you know.

NC - NF - 12 & 13

Size: 65 X 47 mm.

Slight differences will be found in size depending on the cut of the paper.

Material: Cream Rose (7K9)
Heavy Paper

Print Color: Black

Date: Mid 30's to Mid 50's

Discovered: 2008

First Reported: This Article

Reported By: Monte Dean



The primary difference between these two types is the space between the last two lines: 5-10 and 25 Cent Stores / Henderson, N.C. //. The NC-NF-12 (close) has a space between these lines of 1.31 mm, while the NC-NF-13 (far) has a space difference of 3.15 mm. There is also a difference between the sizes of the exterior boxes, but for the purposes of identification, it's much, much easier just to look at those last two lines.

The M&D reported the L25 and L26 from Roses, and the L25 is very similar to these new finds, but the easiest way to distinguish one from another is that these new finds have the TOWN of Henderson, N.C. listed, while none of the other Rose's have a location designated.

An example of the NC-NF-13 (close) sold on eBay 090906 for \$127.50.

OKLAHOMA

OK - NF - 1

Size: 23 mm., with 4.5 mm hole

Material: Aluminum

Date: Sometime after 1937

Counterstamp: c/s1 HUEY LONG / CLERK
/ SUPREME COURT //.

In: Black Ink

Discovered: 2009

First Reported: This Article

Reported By: James Calvert

The c/s1 listed on page 268 of the M&D gives only the OK S-5 as the known host for this counterstamp. To the right is pictured the same described counterstamp, found on what is obviously an OK S-1.

Taking a closer look at all of the aluminum tokens produced by Oklahoma, we see this:



The S-1 was produced in 23 mm. aluminum in 1936. Obv./Rev./ (CHECK/CHECK).

The S-3 was produced in 23 mm. aluminum from 1936-37. Obv. / Rev. / (CHECK/PENSIONS).

The S-4 was produced in 23 mm. aluminum from 1936-37. Obv./Rev./ (TOKEN/PENSIONS).

The S-5 was produced in 23 mm. aluminum 1937-41. Obv/Rev./ (TOKEN / ASSISTANCE).

In other words, there were four ‘types’ of aluminum tokens, all with center holes, all in 23 mm., and all produced within 5 years of one another. The only major difference between them is the inscription variations on the obverse and reverse combinations. I don’t believe that whoever stamped these tokens gave a care in the world which of the four types were Counterstamped. I’ve seen 5 of these Counterstamps in person, and know of 3 others. Of the 5 I’ve seen in my hands, 3 were on the S5, and 2 were on the S1. Of the 3 I know of, but haven’t seen, I’m pretty sure all are on the S5, as listed in the M&D.

Every ONE of the one’s that I’ve seen were Counterstamped on CIRCULATED tokens. Before they ever saw the stamp, they had been circulated. So it is most unlikely that these were obtained in boxes or rolls, and then Counterstamped. It is apparent to me that these tokens that received this counterstamp had seen some circulation before being stamped. To me this means that any one of the 4 types listed above could have received this stamping. So far, we only know of the two, the S1 and the S5 which have actually been seen with this counterstamp.

Finding this counterstamp on an S3 would really be a tough job, I’m guessing, if any were produced at all. The S3 is tough enough to find without having to have a counterstamp, too.

Keep your eyes open - maybe one of you will spot this counterstamp on an S3 or S4 and have a NEW FIND!!!

Incidentally - if anyone wants to do a little research and find out WHO Huey Long actually was, that would be some neat information. Not being a student of the history of Oklahoma, I had mistakenly assumed the Huey Long must have been THE Huey Long, - also known as the “Kingfish”. But not only were these Counterstamps on OKLAHOMA tokens, not LOUISIANNA tokens - but the “Kingfish” died in 1937. Taking it a step further, I did find another politician who did use the name Huey Long, but he was also from Louisiana, and there was no record of him ever wanting to get a clerk of Supreme Court position. In fact, his real name was, Russell Billiu Long, and although he did hold a number of political positions, he was not born until 1918, and would have been too young to have wanted such a position sometime around the 1936-41 eras. I also checked the actual position, but found no record of any Huey Long wanting any such position anywhere. So who was THIS Huey Long? Can YOU find out???

OHIO

OH - NF - 8

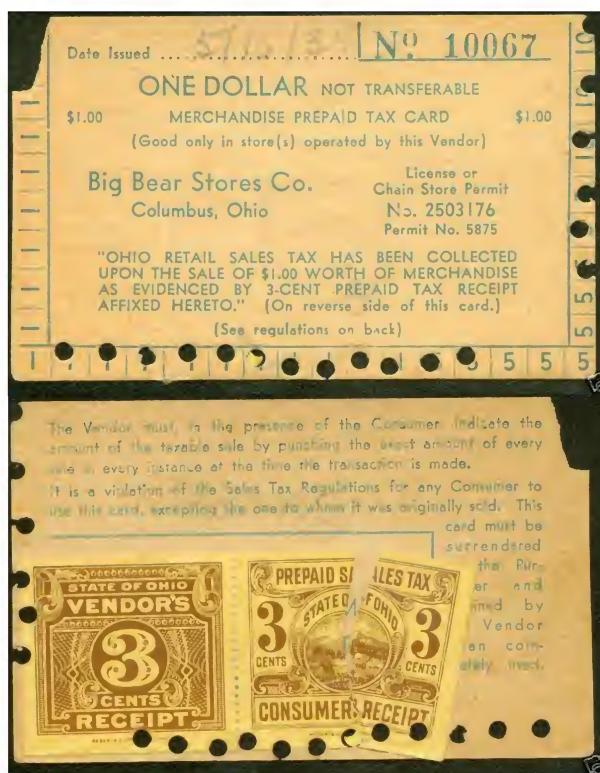
Size: Probably Typical
Material: Buff Cardboard
Print Color: Medium Blue/Green (9G9)
Date: 5/16/35
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean

This is the 7th new Ohio card that has been reported in just the last few years, and considering that the M&D originally listed only 19 Private Issue (not including state wide) cards, it gives us a glimpse of how many possibilities there are for new finds in this area.

Considering that there were probably thousands of merchants in Ohio who used such punch tickets, it gives us a pretty good indication that these were saved in extremely small numbers.

Why would anyone save them? After all, they would have been just another piece of paper clutter for most folks, especially after they were no longer good in circulation.

But for me, at least, these are some of the most interesting finds as they relate directly to the early history of the sales taxes in Ohio, and to a specific merchant, as well.



This example sold for \$111.50 on eBay on 08 June 2009.

OH - NF - 9

Size: 108.87 X 66.87 X 16.24 mm
Material: Off-White Box
Contents: 58 OH S3B Punch Cards
Print Color: None
Date: 1939-1947
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean

To my knowledge, no one has ever reported how the Ohio Punch Cards were distributed. We have found plenty of different types of boxes and cases for the Stamp Receipts, but never a mention as to how the punch cards went from printer to merchant.

The box pictured to right housed 58 OH S3B Punch Cards. There was 57 cards that were not stamped, plus one on top that was stamped, as follows: JUST PTG. & CARD SHOP / 10323 LORAIN AVENUE / CLEVELAND, O. 1847572 //. The serial numbers, except for the top stamped card, were in reverse order with the smallest serial number found at the bottom of the box to the highest serial number on the top. They numbered from 290901 D to 290957 D. The stamped card serial number was 290973 D.

So there were a total of 58 cards in this box, and the box was very, very close to being completely full. It might have held another few cards, but not many.

The problem I have with this being the original way this box was shipped is three fold.

First, it seems very odd that a box would contain about 60 cards. I can't imagine why anyone would decide on shipping 'about' 60 cards in a box. 50, maybe, 75, maybe, 100 would make good sense - but 60?

Second, there were absolutely no markings of any kind on the box. On every kind of box or case or carton that I've ever seen thus far from Ohio, there was SOME marking. It's possible that these boxes were a 'rush job', and were never stamped, but I'd have thought it would have had some indication of what the box contained.

Third, since these cards were for a Printing and Card shop, it's very likely that such an establishment might have 'little boxes' that were used for some other purpose, and the Ohio cards simply fit into them perfectly. That's possible.

So I cannot say with certainty that this is how the cards were shipped. If another box of these ever turns up, especially if it were from a different merchant, then I'd be more certain that this box was how these cards were distributed. Right now, at least, I'm just guessing.

Do any of YOU know the answer to this puzzle?

This item sold on eBay 090726 - \$56.77.



OH - RM - 7

Size: Probably About 105 X 65 mm.
Material: White/Buff Paper Envelope
Print Color: Black
Date: Unknown
Discovered: 2009
First Reported: This Article
Reported By: John Ostendorf



At a recent show, John spotted this Ohio Sales Tax Receipts envelope that has never been reported before. Likely, there were thousands of different envelopes produced in the 1930's-1950's era as it would have

been a good, inexpensive way for companies to keep their name in the hands of customers. I believe this is only the 11th different type of such envelopes now known, however. This is another of those areas where there are probably many, many more types waiting to be discovered.

John passed on the purchase of this envelope, however, because of the asking price of \$50.00. Apparently the dealer was quite insistent on maintaining that price. I agree with John, even though it would have been the only example we actually know about. The number of collectors that would purchase such an item for their STT collection is still relatively small, but even the least little bit of collecting pressure on these envelopes would certainly raise the prices quickly, as there are so very few still extant.. I'd have paid a happy \$20, or a grudging \$25 - but not \$50.00.

OH - RM - 8

Size: 73.9 mm X 44.95 mm.
Material: Buff Paper Envelope (8K10)
Print Color: Black
Date: Unknown
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean



Here's another Ohio envelope. Although the company that used these envelopes did not list an address, there was a couple of Ohio consumer receipts enclosed inside, which verifies where this envelope circulated. This one was found for under \$20.00 and a bargain if you want to add such items to your collection for more historical depth.

OH - RM - 9

Size: 190 X 110 mm.
Material: Orange Cardboard (1K4)
Print Color: Black
Date: Jan. 27, 1935
Discovered: 2008
First Reported: This Article
Reported By: James Calvert

This Schedule of Collection for Ohio Sales Tax, with the listed brackets, is particularly interesting because of its date - effective January 27, 1935.

This was the first schedule when Ohio Sales Tax was legislated to begin, and this promotional bracket card, printed for hand out at the First National Bank in Massillon is a historical find, verifying this well known date with tangible memorabilia.

For those of you who have avoided Ohio altogether, and for those of you who are only interested in 'tokens', you might wish to reconsider those limiting options, if a neat item like this makes itself available. I can assure you that once you have begun adding such historically significant items to your collection, you will be amazed at how much more fun and what greater depth your collection can achieve.

The First National Bank In Massillon					
SCHEDULE FOR COLLECTION					
OHIO'S BRACKETED SALES TAX					
Effective January 27, 1935					
Less than 9c—No Tax		4c to 70c—2c Tax			
9c to 40c—1c Tax		71c to \$1.08—3c Tax			
Transaction	Tax	Transaction	Tax	Transaction	Tax
1.09- 1.40	.04	9.41- 9.70	.29	17.71-18.08	.54
1.41- 1.70	.05	9.71-10.08	.30	18.09-18.40	.55
1.71- 2.08	.06	10.09-10.40	.31	18.41-18.70	.56
2.09- 2.40	.07	10.41-10.70	.32	18.71-19.08	.57
2.41- 2.70	.08	10.71-11.08	.33	19.09-19.40	.58
2.71- 3.08	.09	11.09-11.40	.34	19.41-19.70	.59
3.09- 3.40	.10	11.41-11.70	.35	19.71-20.08	.60
3.41- 3.70	.11	11.71-12.08	.36	20.09-20.40	.61
3.71- 4.08	.12	12.09-12.40	.37	20.41-20.70	.62
4.09- 4.40	.13	12.41-12.70	.38	20.71-21.08	.63
4.41- 4.70	.14	12.71-13.08	.39	21.09-21.40	.64
4.71- 5.08	.15	13.09-13.40	.40	21.41-21.70	.65
5.09- 5.40	.16	13.41-13.70	.41	21.71-22.08	.66
5.41- 5.70	.17	13.71-14.08	.42	22.09-22.40	.67
5.71- 6.08	.18	14.09-14.40	.43	22.41-22.70	.68
6.09- 6.40	.19	14.41-14.70	.44	22.71-23.08	.69
6.41- 6.70	.20	14.71-15.08	.45	23.09-23.40	.70
6.71- 7.08	.21	15.09-15.40	.46	23.41-23.70	.71
7.09- 7.40	.22	15.41-15.70	.47	23.71-24.08	.72
7.41- 7.70	.23	15.70-16.08	.48	24.09-24.40	.73
7.71- 8.08	.24	16.09-16.40	.49	24.41-24.70	.74
8.09- 8.40	.25	16.41-16.70	.50	24.71-25.08	.75
8.41- 8.70	.26	16.71-17.08	.51		
8.71- 9.08	.27	17.09-17.40	.52		
9.09- 9.40	.28	17.41-17.70	.53		

OH - RM - 10



Size: 11 ½" X 5" X 2 ¼"
Weight: 5.5 Lbs.
Manufacturer: McCaskey
From: Alliance, Ohio
Material: Metal Plate
Date: Unknown
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean

Of all of the different types of Ohio Stamp dispensers I've seen, this would have been the one I'd have probably used myself, if the option (and a time capsule) were mine. Keeping in mind that the retailer paid 97% of the face value for his Sales Tax Stamps, there was probably as much real monetary value in one of these dispensers as in the cash register on occasions, so having a key locking system would have been a very good idea.

This item originally appeared on eBay with a required opening bid of \$63.79 (including postage) and had no bids at that opening. It relisted for \$10 less, and is due to close tomorrow, 2 September 2009. I'll check and see if anyone bid



them), rather than trying to find a place to display these big clunkers.

I'd have happily paid \$25 for this, maybe even \$30, but over \$50 exceeds my happiness level. Maybe it will get reduced again!

at that price. It didn't sell at that price, and was relisted again for \$29.99 plus \$12.24 as an opening bid, and closes (again) on 090914. I might check one more time to see if it gets reduced, or if it finally gets a bid.

Regardless of how nice this item is, there are simply not that many collectors who add these Ohio dispensers to their collections, so the demand is extremely limited. Even though these dispensers don't appear often, most folks would probably rather put \$50 toward a nice new token (or a batch of

OH - RM - 11

Size Open: 9" X 12"
Size Folded: 9" X 4"
Material: Light Finished Paper
Date: July, 1938
Issued By: Ohio Arthur H. Day for Senator Club, Neil House, Columbus, Ohio, WM. S. Konold, Sec'y.
Discovered: 2009
First Reported: This Article
Reported By: Monte Dean

This Political mailing from Arthur H. Day in his bid for a Senate seat for the state of Ohio in 1938 is almost exclusively centered on why his opponent, Robert Alphonso Taft, wants the Sales Tax and why. In a nut shell Day goes to some length to prove that the only reason Taft wants the sales tax is so that the rich pay nothing, and the poor pay back the forty billion dollar debt incurred by the New Deal.

Essentially Day uses the issue of the Sales Tax as his number one 'beating club' against his opponent, and piles facts and figures one upon another in an attempt to do so. This is mud slinging at its worst, as Day says almost nothing about himself, but derides his opponent in scandalous detail.

At the ending of this tirade, he states:

"What, now, has been the result of the low rates on intangibles and the reduced rate on real estate? Each of these measures caused a substantial falling off in revenues which had to be made up from other sources.

Were these losses in revenues made up by the enactment of an income tax? They were not. Were these losses met by raising the rates on stocks and bonds? They were not.

Everybody knows what happened, namely, the enactment of the statewide sales tax, which must now be paid by every man, woman and child in Ohio every day of their lives.

If you want to know what influence more than any other, was responsible for the sales tax, you need not look beyond the influence of the Taft family millions. If you want to know what individual, more than any other, was responsible for the sales tax, you need not look beyond the person of Robert Alphonso Taft.

What do you suppose is his motive in now seeking to have himself elevated to a position of power and influence in the U. S. Senate? Is it not logical to assume that the Taft family and rich associates now figure that they can well afford to spend half a million dollars in their endeavor to send Tax Expert Robert to Washington, where ways and means to raise the New Deal billions must be formulated in the course of the next few years?"

Day did not become a senator.

This item sold on eBay 090621 for \$16.27.

On the following page is a brief history of the man who issued this brochure:

THE INSIDE STORY OF THE OHIO SALES TAX

by ARTHUR H. DAY

To the People of Ohio!
In recent addresses I have told about the remarkable opportunities being poured out by my opponent, Robert Alphonso Taft, to help us buy his way into the U.S. Senate.

All you need to do is to go into any county of Ohio and ask the political leaders. Many of them will tell you that

the Taft money being collected by the state is becoming a public scandal. Some of the men are so interested in the best interests of that party that they are willing to expense fees that are not even paid in the cause of Newbery of Michigan, Vice of Pennsylvania, Smith of West Virginia, would find it necessary to deny a seat to Mr. Taft if he were to be elected to the Senate. We do not want Ohio to be associated with him.

It is my purpose in this discussion to tell why the Taft family, and its rich and powerful associates, want the sales tax. They need half a million dollars to place a Taft in the United States Senate.

The Taft family is heavily involved in stocks, and particularly in public utility stocks. The Taft family is the largest stockholder in the big nationwide public utility holding company, the Cincinnati Gas & Electric Corporation, collecting highly profitable rates from more than 200,000 homeowners, business men, and others. The United Light & Power Company, etc., etc., also belongs to the Taft family.

There are many other financial difficulties facing the Congress of the United States in the draft of taxation.

The New Deal has already spent more than \$100,000,000,000 and must pay back and can be paid only through taxation. The New Deal has already served in both houses and senate of the Ohio General Assembly, and the Taft family is a tax expert. He calls himself that in his own campaign literature. As a matter of fact, though he has been in the Senate for over 20 years, he has done nothing to protect the huge Taft estates.

He has not even tried to stop the real value of his millions in the Ohio legislature, would it not be his mission in the United States Senate?

He will recall the old Smith one per cent law, enacted under Governor John H. Weller, limiting the rate of taxation upon all classes of property to 10 mills for

each limitation on the constitution, facing the maximum rate on real estate at 15 mills on the dollar, beyond the point of 10 mills. The Smith law was submitted to the people of Ohio for ratification, the General Assembly was authorized to tax other classes of property, such as stocks, bonds, and other personalty.

The amendment went into effect January 1, 1931, so that the Smith law was not ratified by the people of Ohio.

The amendment was passed by the legislature largely with the subject of creating a new tax law at the 1931 session. Again at this time, having in mind, as always, the protection of the Taft family, the Taft family deemed it imperative that Robert return to his native home of Cincinnati to help him in this regard.

The committee had the legislature concerned that Senator Taft asked for the privilege of writing the new tax bill for the state of Ohio. This law was to be the rates of taxes on stocks, bonds, and other personalty, and the stocks and bonds of the Taft estate. Taft had himself named as a member of the committee, and the two houses of the legislature approved the bill which he had written and the legislature passed it.

Bearing in mind the 15 mill rate on real estate, what tax rate would be necessary to collect the amount needed to make up the great wealth of the Taft family and associates? The Taft family, and its rich associates, are securities paying dividends, these are not taxed at all as property, but merely the income therefrom at a rate of 3%. The Taft family, and its rich associates, are not taxed at all as property, but merely the income therefrom at a rate of 3%.

In other words, to illustrate the highest rate, the ownership of a farm or a house, or farm house, or farm of say 5%, costs the owner only \$25.00 in taxes.

Most significant and astounding in the Taft bill was a provision that the Taft family and associates could not be taxed at all as property.

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Thus a Taft committee was formed from the Taft connection to the Ohio Senate, on Oct. 21, 1932—a own evil law having been passed.

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The committee had the legislature concerned that Senator Taft asked for the privilege of writing the new tax bill for the state of Ohio. This law was to be the rates of taxes on stocks, bonds, and other personalty, and the stocks and bonds of the Taft estate. Taft had himself named as a member of the committee, and the two houses of the legislature approved the bill which he had written and the legislature passed it.

Bearing in mind the 15 mill rate on real estate

Day, Arthur Hiram (b. 1890) — also known as **Arthur H. Day** — of Cleveland, [Cuyahoga County](#), Ohio. Born in Pandora, [Putnam County](#), Ohio, [February 1, 1890](#). Son of Dr. Hiram Marshall Day and Jessie Amelia (Ayres) Day; married, [March 21, 1925](#), to Gertrude Medlin Bixby. Republican. [Lawyer](#); served in the U.S. Army during World War I; member of [Ohio state senate](#), 1921-22, 1925-26; municipal judge in Ohio, 1932; common pleas court judge in Ohio, 1933-34; [justice of Ohio state supreme court](#), 1935-36; candidate in primary for [U.S. Senator from Ohio](#), 1938. [Presbyterian](#). Member, [American Bar Association](#); [Sons of the American Revolution](#); [Veterans of Foreign Wars](#); [American Legion](#); [Disabled American Veterans](#); [Sigma Alpha Epsilon](#); [Delta Theta Phi](#); [Freemasons](#); [Grotto](#); [Knights of Pythias](#); [Elks](#); [Moose](#). Burial location unknown.

OREGON

OR - RM - 2 to 6

Date: Probably 1982-1986 **First Reported:** ATTS Newsletter # 51 & 56 **Reported By:** Tim Davenport

Tim Davenport first reported the anti-sales tax bumper stickers way back in issue 51, with a follow up in issue 56. He and Merlin decided that the bumper stickers were a bit too off the beaten track for most 'token' collectors, and decided not to include those items in the M&D.

However, as I continue to work on a new catalogue that DOES include Related Memorabilia - items like these bumper stickers which have been reported keep cropping up.

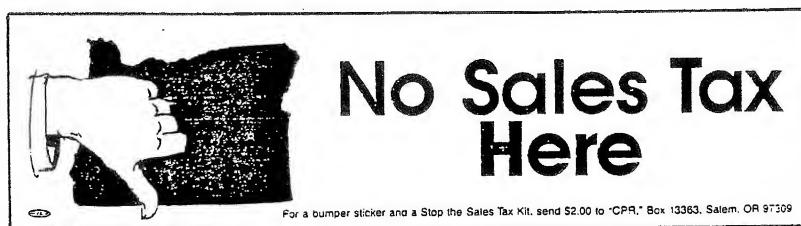
Although Tim did an excellent job of providing good detail about these items, and I've simply copied much of his information below, this is the first time I've ever actually seen any one of the stickers, and the first time that the exact information has been recorded.

So if any of you have any of the other 4 stickers Tim listed - Please let me know. I for one would love to have a good color photograph to include in that section, and there are probably other collectors who would enjoy knowing the exact information on those pieces too.

I must also note that the SIZES of these bumper stickers were NOT provided by Tim. I have ASSUMED (hopefully correctly) that all 4 of the pictures he provided were taken at the same ratio. If so, knowing the precise dimensions of the OR-RM-5, I have extrapolated the remaining sizes for the others. It is possible that these other dimensions are incorrect if the ratio was not equal, but given the pictures provided, this was the best estimation I could make.

As I've mentioned to some of you folks who have been helping me with that project, the new catalogue will most likely only be issued in printable CD. So for those of you who have no interest in bumper stickers and the like, you won't need to hard copy those items. Plus, since most of the book will be in color, it would cost a fortune to produce. Also, as new finds are discovered, it will be a snap to insert them into the computer files, rather than having to wait many years for new updates. So don't worry if you have no interest in the Related Memorabilia. Everything for everyone will be provided, and YOU can decide what you would want to consider adding to your own collection. It is YOUR collection, after all!

OR - RM - 2 & 3



OR - RM - 2

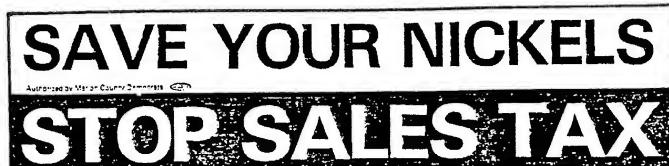
Size: 14.75" X 3.53"
Material: Vinyl Bumper Sticker
Print Color: Red on White

OR - RM - 3

Size: 14.75" X 3.53"
Material: Vinyl Bumper Sticker
Print Color: Blue on White

The only difference between the two types, OR-RM-2 and OR-RM-3, is the color of the printing - Red or Blue. Tim noted that this was probably produced by the Democratic Party, or by someone closely tied to that party.

OR - RM - 4



Size: 14.9" X 2.97"
Material: Vinyl Bumper Sticker
Print Color: Orange and Black

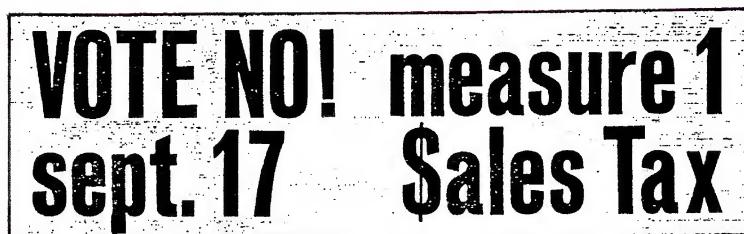
OR - RM - 5

Size: 14.88" X 3.75"
Material: Vinyl Bumper Sticker
Print Color: Fluorescent Orange
(D18K11) <Reverse> on Black



OR - RM - 6

Size: 16.67" X 3.49"
Material: Paper Bumper
Sticker
Print Color: Black on bright
orange.



Tim also noted that he believed this last paper issue to be the most difficult to find, and that it was probably produced by the Lane County COST group.

PENNSYLVANIA

PA - RM - 2

Size: Elongated Cent
Material: Copper Plate
Date: 2006
Discovered: 2009
First Reported: This Article
Reported By: James Calvert

Yet another elongated cent, this one quite recent, that has a definite message AGAINST the sales tax, and features the following inscription: OCT. / 2006 / COIN / SHOW / (these four lines surrounding Pan) / Pennsylvania Association of Numismatists / (6 % with NO SIGN over it in circle) / On Coins and Bullion //.



I particularly like this simply because it is very recent, and indicates that there are NEW items AGAINST sales tax popping up with more frequency. This gives us a chance to add to our collections as so many other collectors in other economic genres do, simply because new items are being produced. New Wooden Nickels, New Transportation Tokens - those are what help keep those genres happy and occupied. It's nice when we, as STT collectors, get a chance to see something new, too.

PA - RM - 3

Size: 24.65 mm.
Material: BRASS
Date: Unknown
Discovered: 2009
First Reported: This Article
Reported By: James Calvert



The top line of the Reverse, reads:
SUBJECT TO PREVAILING TAX.

Although this makes clear that this token does not include any tax as part of its value, it makes specific mention of such tax, and most likely refers to a sales tax. Consequently, this could certainly be considered a 'second cousin' to our normal collecting genre, and would be well worth inclusion in a sales tax token collection. I will certainly keep my eyes open for one, as Pennsylvania is an extremely tough state to find anything from that could even be considered a relation to our main interests.

WASHINGTON

WA - NF - 10

Size: 65.5 X 41 mm.
Material: White/Buff Paper (21B8)
Print Color: Black
Date: 1935
Discovered: 2009
First Reported: ATTS Newsletter #145
Reported By: Monte Dean

Previously listed in the last issue of the ATTS Newsletter, but listed here for the sake of continued numbering. The Primary difference is the type of paper/cardboard used for the printing. While the 'normal' L52 is printed on light yellow cardboard of some thickness, this larger example is printed on very light cream paper, not cardboard. Secondary differences include: The measurements of this new type are 65.5 mm X 41 mm. vs. the 'normal' L52 which have been measured consistently on 5 examples as 57 mm. X 30.5 mm. Additionally, the area where the background would be on the normal L-52's shows up as a reverse dark area on this new type. My guess is that this new example is actually a printer's proof, because of this 'dark area' which matches the size of the 'normal' L52. In any case, this is defiantly different from a normal L52 and is quite easy to identify, making this a new TYPE, not just a variety. Pictures of the two are provided for comparison.



PLEASE report your new finds, related memorabilia, corrections, or suggestions!!!

If you have questions - PLEASE ASK.

Moxking@ AOL.com

WA - NF - 11

Size: 65.5 X 41 mm.
Material: Splice Wood
Print Color: Red/Burgundy (1H1)
Date: 1935
Discovered: 2009
First Reported: ATTS Newsletter #145
Reported By: James Calvert

Previously listed in the last issue of the ATTS Newsletter, but listed here for the sake of continued numbering.

Attached pair WA L97A.
Presently Unique



WA - NF - 12 to 19

I have found it amazing that many ‘new’ items that we discover that relate to sales tax tokens are already ‘well known’ and reported in other associated fields of collecting. Collectors of elongated cents, depression scrip, ration tokens and their brethren, revenues and Cinderella’s, and wooden money have all contributed to our knowledge of items that we consider part of our own interest.

Such is the case with these SEVEN listings. Recently I was working with Del Cushing concerning a Tenino trade agreement, and he was kind enough to forward to me a copy of the pages concerning Tenino found in WASHINGTON STATE WOODEN MONEY AND WOODEN CHIPS.

I do not own a copy of this book, but I plan on trying to find one, because it has an amazing quantity of information concerning Tenino, with more details than I have previously seen in the 6 or 7 guides I own that do concentrate on the Tenino Wooden Money.

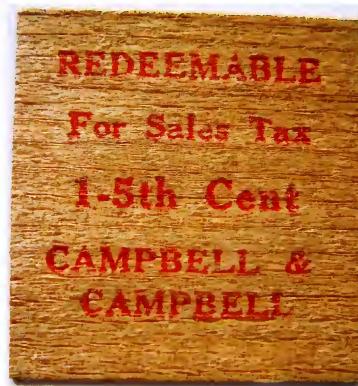
Del sent me pages 441 - 544, plus an additional 28 pages from the 2003 SUPPLEMENT OF WASHINTON STATE. That’s right, folks - there are over one hundred and thirty pages devoted exclusively to the production of wooden tokens from Tenino.

While going through those catalogue pages I discovered two things.

The first was that we STT’ers know about a few vintage sales tax tokens from the 1935 era that are not listed in this catalogue. As well, one token we have never reported, what this catalogue refers to as Campbell (1) - page 460 - which is extremely similar to the M&D WA-L62 (Blue Print) and WA-L63 (Green Print) - except that it’s printing color is ORANGE. This would be considered a ‘new find’ for us, except it has already been reported in the above listed catalogue, and the discovery should rightly be attributed to the author of that guide. (At this time, name unknown - asking Del).

Much to my chagrin, in fact, I was just preparing to report that token here, as I had traded for one some years ago. The good news is, however, that I can at least show the picture of the token here, since I have one.

For our purposes, it would be considered the WA NF-12.

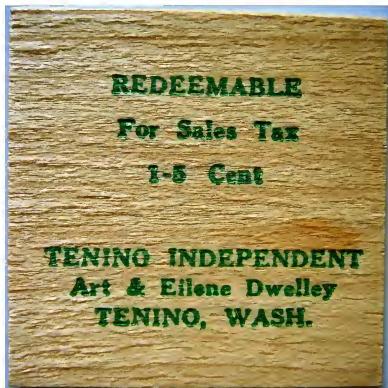


Second - (takes me a long time to get there, doesn’t it?) - I found page 489 and 490, which deals with the Replica tokens we presently catalogue as WA-O1 to O19. There are varieties listed there that have never been reported by us STT’ers, as follows:

WA NF-13 A&B: There are two distinct varieties of the WA-O1. The most glaring distinction between the two varieties is the space between the last two lines on the Obverse - BANK OF OLYMPIA / TENINO WASH. // . I would estimate there is a space difference of 2.4 mm on one (the Far variety) and less than 1.0 mm on the other (the Close variety). I can assure you that the Far variety is much, much scarcer. Although the M&D lists the WA-O1 as an R7 (11-20 known examples), it is fairly common knowledge that a truer rarity rating is probably more like R5 (51-100 known examples). HOWEVER, to my knowledge, of the many WA-O1 I’ve seen and owned, and now own, I have not seen a single example of the Far Variety. I am in



the process of trading for a Far variety, and should I obtain one, I will update in the next NF and RM with pictures. For now, the only picture I could provide is one that is the same as that already pictured in the M&D. For our purposes the **WA NF-13A** would be the CLOSE variety, while the **WA-NF-13B** would be the FAR variety.



WA NF-14 A&B: What we consider the WA-O5, the replica for THE TENINO INDEPENDENT. This has such an obvious difference that I'm amazed it hasn't been spotted or reported before. In one case: The Tenino Independent is in First Letter Capital Only format, and the word "The" is used at the beginning i.e.: REDEEMABLE / For Sales Tax / 1/5th Cent / **The Tenino Independent** / Art & Eilene Dwelley / TENINO, WASH. //. <Area in bold to highlight difference>. This is what is pictured in the M&D, and reported. But the WSWM also lists this with ALL CAPITAL format for that same line, and without the "The", as follows: REDEEMABLE / For Sales Tax / 1/5th Cent / **TENINO INDEPENDENT** / Art & Eilene Dwelley / TENINO, WASH. //. <Area in bold to highlight difference>. I have the ALL CAPITAL variety (pictured), and the M&D shows and lists the First Letter Capital

Only format. For our purposes the **WA NF-14A** would be the one listed in the M&D - The First Letter Capital Only. The ALL CAPITAL variety would be designated as the **WA NF-14B**.

Next we look at the SPECIMENS reported in the WSWM. While the M&D lists the WA-O13 as the only known specimen type for the WA-O1 to WA-O19 replicas, there are **SIX DISTINCT TYPES** listed in the WSWM, those being:

- WA NF-15** 1976 First Annual Coin Show, 4 attached tokens in a vertical strip comprising WA-O4 (Roger's), WA-O3 (Liberty Market), WA-O1 (Bank), WA-O2 (Hedden's) <in that order>. Printed same obverse and reverse.
 - WA NF-16** 1976 First Annual Coin Show, 4 attached tokens in vertical strip comprising: WA NF-14B (ALL CAP), WA NF-14A (1st Cap Only), WA NF-14B, WA NF-14A <in that order>. UNIFACE. No SPECIMEN Overprint.
 - WA O-13** Already known as the WA-O13, and legitimately rare, the 1977 Second Annual /Wooden Money / Show... (Uniface w/ Specimen Overprint).
 - WA NF-17** Also for the 1977 Second Annual Wooden Money Show - but with OBVERSE and REVERSE for all six of the WA-O7 to WA-O12 replicas. Additionally, there is NO SPECIMEN OVERPRINT.
 - WA NF-18** The M&D WA O13, mounted at the bottom of a Certificate of Award, which reads as follows: <Emblem of the Tenino Wooden Money Society> (top center) / Certificate of Award / The Tenino Wooden Money Society / Is honored to present this to / <blank line> (example with hand written Al Nystrom) / for their participation in the / Second Annual Tenino Wooden Money Show / held at the Tenino Depot Museum, Tenino, Washington, / September Twenty-fifth, Nineteen Hundred and Seventy-seven / Your Assistance and cooperation in helping make the / Tenino Wooden Money Show a success / is greatly appreciated / <blank line> (example with signature ((unreadable))) //. <SPECIMEN MOUNTED BELOW>.
 - WA NF-19** Uncut sheet of WA O-14 to WA O-19 printed both sides, NO specimen, in this order: <Top Line from Left to Right> WA O-16, WA O-17, WA O-19
<Bottom Line from Left to Right> WA O-18, WA O-14, WA O-15.
-

One final note concerning the listings above. As I have mentioned, I have not obtained authorization from the author of the WSWM to reprint any of his pictures, so I've only provided pictures of tokens I have myself that are different from those already listed in the M&D. It is also important to know that in the WSWM actual PICTURES of the pieces are not provided, and many of them simply have a line drawing or printing of what the author purports them to be. Thus, it is possible that some of these may not exist, and I am relying completely on the accuracy of that guide for these suppositions.

WEST VIRGINIA

WV - NF - 3

Size: 79 X 45 mm.
 Slight differences will be found in size depending on the cut of the paper.

Material: White Paper (20B6)

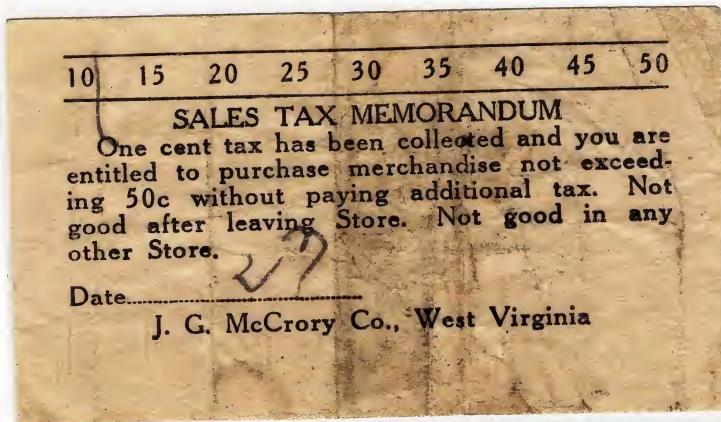
Print Color: Black

Date: Probably mid-1930's to early 1950's

Discovered: 2008

First Reported: This Article

Reported By: James Calvert



This most closely resembles the M&D L-6, but has a completely different text setting format.

The L-6 Reads:
 10 15 20 25 30 35 40 45 50 / SALES TAX MEMORANDUM / One Cent has been collected and you are / entitled to purchase merchandise not exceeding 50c / without paying additional tax. Not good **after** / **leaving** store. Not good in any other Store. / Date / J. G. McCrory Co., West Virginia //.

While this new find reads (differences are noted in bold):
 10 15 20 25 30 35 40 45 50 / SALES TAX MEMORANDUM / One Cent has been collected and you are / entitled to purchase merchandise not exceeding 50c without paying additional tax. **Not / good** after / leaving Store. Not good in **any / other** Store. / Date / J. G. McCrory Co., West Virginia //.

WV - NF - 4 & 5

Size: 81 X 55 mm
 Slight differences will be found in size depending on the cut of the paper.

Material: BUFF Paper (18B5)

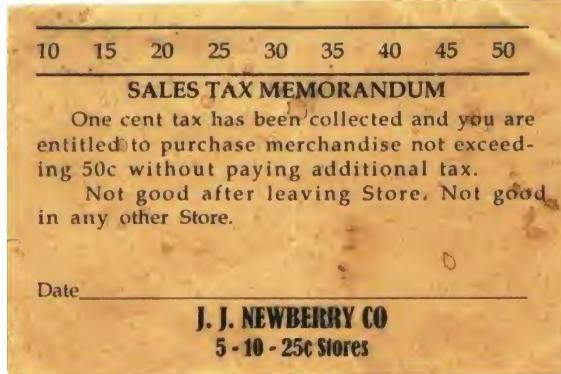
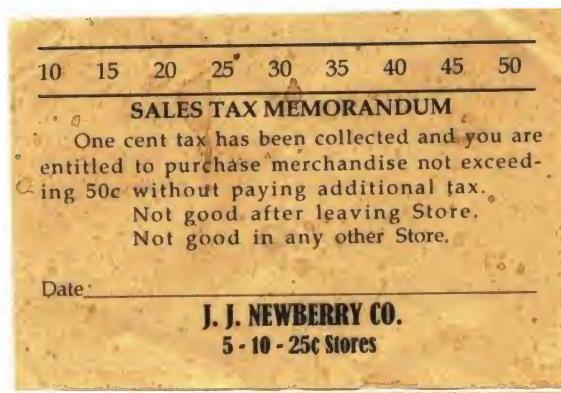
Print Color: Black

Date: Mid 30's to Mid 50's

Discovered: 2007

First Reported: This Article

Reported By: Monte Dean



WV-NF-4: OBVERSE: 10 15 20 25 30 35 40 45 50 / SALES TAX MEMORANDUM / One cent tax has been collected and you are / entitled to purchase merchandise not exceeding 50c without paying additional tax. / **Not** good after leaving Store. / **Not** good in any other Store. / Date ____ / J. J. NEWBERRY CO. / 5 - 10 - 25C Stores //.

(Bold for purposes of showing differences in format).

WV-NF-5: OBVERSE: 10 15 20 25 30 35 40 45 50 / SALES TAX MEMORANDUM / One cent tax has been collected and you are / entitled to purchase merchandise not exceeding 50c without paying additional tax. / **Not** good after leaving Store. Not good / **in** any other Store. / Date ____ / J. J. NEWBERRY CO<no period> / 5 - 10 - 25C Stores //.

(Bold for purposes of showing differences in format).

The only J. J. Newberry known previously from this state was considerably different from these two examples. The L13 had 10c 10c 10c 5c 5c 5c 5c as the top line, while these two examples have a progressive amount listing. That is the fastest way to distinguish the WV-NF-4 & 5 from the WV L-13.

The most notable difference between the WV-NF-4 and the WV-NF-5 is the change in the last two lines above the Date space (differences above in bold to emphasize that distinction). Also, the WV-NC-5 does not have a period after CO in J. J. NEWBERRY CO <no period>.

Specimens of both of these were found with dates of 1939.

An example of the WV-NF-4 sold on eBay 090906 for \$89.88.

WV - NF - 6

Size: 76 X 56 mm.

Slight differences will be found in size
Depending on the cut of the paper.

Material: Off White Paper (9J10)

Print Color: Black

Date: Mid 30's to Mid 50's

Discovered: 2007

First Reported: This Article

Reported By: Monte Dean

This is an entirely new merchant for the state, so it's easy to distinguish from anything previously reported. Additionally, this does list the location as Henlawson, West Virginia. Of particular interest is the fact that this CLEARLY shows that this memorandum was part of a pad with the glue along the top edge of the pad. To my knowledge, this is the very first time we have seen clear evidence that any of these tickets were issued in pad form. This example has parts of 2 other tickets still attached at the very top edge.

An example sold on eBay 090906 for \$127.50.



SUGGESTIONS AND CORRECTIONS

Suggestions and corrections concerning past New Finds and Related Memorabilia items were received from Michael Florer and should be made known, as follows:

Mike Writes: NA-NF-1. Do you have a color scan of this token that you could send me? A scan will likely be the closest I ever get to own this one! Also, I suggest using "US" instead of "NA" for the number prefix, but "NA" is okay.

I respond: US is a better abbreviation for the national issues, I agree. Thank you for the suggestion. It would be too easy to confuse the NA with Not Applicable.

Mike Writes: NE-RM-5. This new find is not new. I saw one in person at the ANA Convention in Chicago in 1991. Moreover, I just did some digging and found that it was first reported in 1989 on page 8 of issue 67 of the *ATTs Newsletter*. The illustration there is a better one too. (Thanks to Bob Frye's CD, I know you have ready access to that issue.) So, credit should really go to Jerry and George Hohndorf.

I Respond: Thank you for the correction, Michael. It was previously listed exactly where you said it was. I think I just got excited when both the NE RM-4 and NE RM-5 both showed up at the same time (both wooden items from Humboldt, Nebraska) and I didn't do a thorough enough job of double checking past issues.

Mike Writes: WA-NF-5. I am sure you are aware that unlike the other states with plastic tokens, the "1" on the Washington sales tax tokens signifies 1 sales tax token and not a denomination of 1 mill.

I respond: Good lord, Michael - you caught me there. After listing so many items I do get dizzy on occasion - that can be my only excuse! Thanks again for the correction - and the reminder.

Mike Writes: MA-RM-2. Other possibilities for the purpose of this token might be simply children's play money or perhaps a slam against Franklin Roosevelt's New Deal. Also, there is the potential for a problem using "MA" for mavericks in that those letters are also the postal abbreviation for Massachusetts. Who knows, something might turn up from that state someday.

I hope my comments are useful. Again, it was a great article and I certainly look forward to the next one!

I respond: I agree, Michael. MV might be a more appropriate abbreviation, and would certainly be easy to remember for anyone who is also a ration collector. Although it would be a rather long explanation, as I've been formulating catalogue numbers, I've been working on a 3 tier system that would do two things. The first is to reduce, as much as possible, the need for catalogue number changes at a later date and as new items are discovered. As I'm sure most collectors will agree, going through a collection and renumbering the catalogue numbers is no fun at all. So I'm trying to make it as easy as possible to add new catalogue numbers within each area that will have a great flexibility for later additions and insertions. Additionally, I want the catalogue numbers to be easy enough to identify to help a collector locate the item, understand what the catalogue number indicates about the type of item it is, as well as allow 'instant recognition' rather than sticking to a 'strict' guideline on how the numbering system is used in different areas.

For example, earlier in this article we looked at the Mississippi S-1, and I commented that I would much rather see the square and curved letter obverses listed as two separate types. The S-1, as listed now, has three different variables to pinpoint an exact catalogue number. First we have to look at the obverse letter type, then we have to determine what combination of rounded and sharp corners the hole has, then we have to measure the hole, all to arrive at a rather long MS S-1Ab(2).

If the curved and square obverses are two different types, we've already done one of the jobs of identifying the type. THEN we can determine those other two factors. But instead of using the very strict and completely proper a, b, and c for the rounded or pointed center hole, why don't we just abbreviate what it actually is, so it's easy to remember. In other words, The S-2 (the curved letter), would have a first variety notation of R, P, and B - for round, pointed or both type corners of center holes. Then, instead of using (1), (2), and (3), for the size of the holes, use s, m, and l - small, medium, and large. So when you see the designation MS - S2Rs for example, you know it's the curved variety, rounded corners, small hole - or MS S1Pm would be the first square obverse lettering TYPE with the Pointed corners on the hole and the medium hole size.

I've dug through many thousands of Mississippi aluminum myself, and it is so much easier to remember if the letter that applies actually works with what you are trying to identify.

So I would ask, for those of you who much prefer a more ordered system, to try this method, and you may find that it is much faster and much easier in the IDENTIFICATION process. I'm after the easiest possible identification with the least possible page flipping. If anyone does give this a shot - please let us know what you think.

If you have NEW FINDS please share them with us. Contact me at:

Moxking@aol.com

Monte Dean, 814 1st St. S.E.,

Rochester, Mn. 55904

ALL contributors receive full credit for their help!



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311



FINANCIAL REPORT

June 1, 2009 – August 31, 2009

Checking Account

Balance 06/01/09	\$ 689.30	Balance 08/01/09	\$ 370.90
Expenses (06/01-06/30)	\$ 32.50	Expenses (08/01-08/31)	\$ 0.00
Income (06/01-06/30)	\$ 30.00	Income (08/01-08/31)	\$ 0.00
Balance 07/01/09	\$ 686.80	Closing Balance 08/31/09	\$ 370.90
Expenses (07/01-07/31)	\$ 325.90		
Income (07/01-07/31)	\$ 10.00		

Savings Account

Balance 6/01/09	\$ 4422.78
Interest (06/01-08/31)	\$ 1.80
Closing Balance 08/31/09	\$ 4424.58



The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

June 1, 2009 — August 31, 2009

NEW MEMBERS: Mary Herem

DROPS: None

REINSTATEMENTS: None

MEMBERSHIP (August 31) 110 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

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ATTs NEWSLETTER

#147

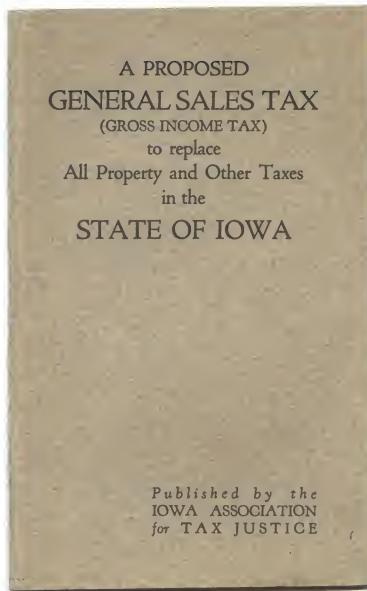


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Frye Sale #10

bob@taxtoken.org

Ph. 816.516.1110

Robert Frye, P.O. Box 14514,
Lenexa, KS 66285

Tax token catalog numbers taken from *United States Sales Tax Tokens and Stamps: A History and Catalog* by Malehorn and Davenport. This is a partial listing; request a full listing via e-mail or regular postal mail. All tokens guaranteed genuine & correctly attributed. Sales made in the order received. Any money received for coins not available is returned promptly. Include \$2.00 for postage and add \$1.65 for each \$50 of insurance desired. Money order, check or PayPal accepted.

IL LOCAL

L5 - Beardstown, AU+, R-4++ \$35.00
L6 - Bunker Hill, AU+, R-4 \$25.00
L19 - Casey, XF, R-6 \$55.00
L38 - El Paso, R-6, VF/XF \$50.00
L49A - Kankakee, BU, R-4+ \$24.00
L49B - Kankakee, BU, R-4 \$15.00
L52 - Ladd, VF/XF, R-6 \$60.00
L53 - LaMoille, Unc, R-5 \$25.00
L53cs5-LaMoille, Unc, R-9 \$100.00
L54B-LaSalle, BU, R-3+ \$25.00
L59A-Matoon, XF/AU, R-4+ \$25.00
L62B-Moline, AU++, R-2+, \$5.00
L63A-Moline, AU+, R-1, \$3.00
L63B-Moline, AU+, R-1, \$3.00
L65-Monmouth, R-5, AU+ \$35.00
L82-Princeton, Unc, R-7 \$100.00
L89-Rossville, BU, R-5 \$25.00
L92-Rushville, AU, R-7 \$80.00
L102-Virginia, R-7 AU/Unc, very nice with luster - \$90.00
L106-Wyoming, R-6 \$65.00
M5-Herrin, AU, R-4 \$12.50

Alabama

S6 - Unc, R-2, \$5.00
S7A - Unc, R-2, \$5.00
S7B - AU/Unc, R-2+, \$6.00
S9 - Unc, R-2, \$6.00
S10a - Unc, R-1, \$4.00

Arizona

S4A - AU, \$7.50
S4B - AU/Unc, \$9.00

California

L10a - White Log Tavern - single, XF, R-6, \$15.00

Indiana

R1 - XF/AU, R-8; Weish, \$70.00

Louisiana

S4A - BU, Beautiful tone, \$5.00

Mississippi

S2Ac - BU, beautiful tone, \$5.00
S4 - Unc, \$6.00
S5A - Unc, R-6, \$45.00
S7 - VF/XF, R-7, \$55.00

Nebraska

O-2, Silver/Black, AU/Unc, R-8 - \$16.00
R-5A, XF, 32mm, R-6, \$55.00

New Mexico

S4 - Unc, R-6, \$45.00
S7 - Unc, R-6, \$30.00
S8 - Unc, R7, \$75.00

Oklahoma

S9 - Unc, \$5.00
S13 - Unc, R-7, \$70.00
S17 - XF, R-4, \$22.50

Washington - Tenino

L63, R-9, - \$95.00
L70, R-8 - \$70.00
L73, R-6 - \$35.00
L74, R-6 - \$35.00
L77, R-7 - \$55.00
L78A, R-6 - \$35.00
L78B, R-6 - \$35.00
L79, R-7 - \$55.00
L81, R-7 - \$55.00
L82A, R-6 - \$35.00
L84, R-6 - \$35.00
L88, R-5 - \$25.00
L92, R-8 - \$70.00
L95, R-4 - \$20.00
L97A, R-5 - \$25.00
L97C, R-5 - \$25.00
L99A, R-5 - \$25.00
L99B, R-5 - \$25.00
L101, R-5 - \$25.00
L102, R-5 - \$25.00
L103A, R-5 - \$25.00
L103B, R-5 - \$25.00

Miscellaneous

R2 - BU, R-7, \$90.00

US Coins

Cents

1801 Draped Bust Large Cent, Fair to AG Details, slight Bend, \$16.00
1814 Classic Head Large Cent - AG \$40.00
1840 Braided Hair Large Cent - VF \$30.00
1842 S.D., Braided Hair Large Cent - F-15, \$30.00
1857 Flying Eagle Cent - VF-30, \$75.00
1858 Flying Eagle Cent - LL, VF-30, \$75.00

Two Cent

1864 LM, G-4 (dark) \$8.00, VG-8- \$18.00
1965 Plain Five, G-4, \$12.00
1865 Fancy Five, G-6, \$18.00
1870, F-12, \$50.00

Half Dimes

1837 Seated Half Dime, no stars, about good details, slight bend, \$12.50
1849 Seated Liberty Half Dime - AU-50 \$125.00

Nickels

1883 NC V-Nickel, AU-50, \$15.00
1938D/D Buffalo Nickel, AU-50, \$17.50

Dimes

1838-O Seated Liberty Dime, no stars, good details, holed, \$16.50

1890 Seated Liberty Dime - XF45 - \$45.00

Quarters

1932D Washington Quarter - AU-50, uneven color \$400.00
2000S - MD ICG Slab PR69 DCAM, \$12.50
2000S - SC ICG Slabbed PR69 DCAM, \$12.50
2000S - NH ICG Slabbed PR69 DCAM, \$12.50
2000S - VA ICG Slabbed PR69 DCAM, \$12.50
2000S - MA ICG Slabbed PR69 DCAM, \$12.50

Half Dollars

1818/7 Bust Half Dollar - Lettered Edge, Fine Details, holed, \$50.00
1826 Bust Half Dollar, VG, uneven toning, \$65.00
1925 Stone Mountain Commemorative, VF-30, \$40.00

Dollars

1885O Morgan Silver Dollar - XF45, \$30.00
1921 Morgan Silver Dollar - AU58, \$25.00
1921 Morgan Dollar, MS-62, tons of luster, \$50.00
1922 Peace Dollar, F-\$18.00, VF-\$22.00, XF- \$25.00
1923 Peace Dollar, MS-63, tons of luster, \$45.00

Gold

1853 Coronet Gold Dollar, AU-53 \$225.00
1854 Indian Head \$3 Gold, XF in 14K bezel \$750.00

Medals

LBJ Presidential Bronze Medal - 3" \$30.00
1892 Worlds Columbian Exposition, HK-170, R-4, \$65.00



MAMA/888 Love Token, enameled, dime host, soldered loop - \$65.00



Grand Mama Love token, dime host, soldered loop - \$50.00

1964 Roosevelt Silver Dime BU Roll \$65.00

SEND YOUR WANT LISTS!!!!

EDITORIAL COMMENTS

Another year has come to a close and I am content to reflect upon a complex year with many ups and downs. This was an especially busy quarter, one of the highlights was being able to meet our President, John Ostendorf, in person while on a whirlwind tour through Texas. I had business to attend to in Houston and only had a weekend to drive to Houston and return pulling a trailer. I recalled that John lived somewhere in Texas, as fate would have it, I was passing through his town, literally. We arranged to meet and were able to catch up over breakfast on Saturday morning. I can now say that I know where Waxahachie is and I can pronounce it like a native rather than a "northerner".

It was great to meet face to face and to hand off some goodies for John to use when he is doing our cheerleading and member award brainstorming. Although the visit was brief it was great to share in person some ideas and thoughts about where our society is headed. At this point I have had the pleasure of meeting over a dozen members in person. This works out to an average of meeting just over one member per year that I have been a member. At this rate it will take just about 100 years to get through the membership list.

Literally, while still pondering that thought, I got an e-mail from John Phipps. He has arranged for an ATTS meeting this coming spring in Georgia to coincide with a nice size coin show. Let's hope that several members can arrange to attend. I am hoping to attend myself. Below are the particulars.

- 46th Anniversary Georgia Numismatic Association Show April 16-18, 2010
- Open to the public, free admission and parking
- 260 Dealers, Exhibits, Educational Programs
- Northwest Georgia Trade & Convention Center, Dalton, GA (I-75, Exit 333)
- ATTS Greet & Swap Meeting on Saturday, April 17, 2010 at 9 am or 1 pm. TBD
- Please contact John Phipps at phippsjo2002@yahoo.com

Another huge article by Monte with the collaboration of Jim Calvert has helped to thicken this newsletter. I want to once again challenge our membership to submit any article, story or even a passing thought that might be spun into relevant newsletter content. After some thought about our recent from a lack of press a thought has come to me. We usually have several smaller articles that are easy for **Coin World** to pick up on and do a little article on our society but we have not been able to produce many small articles, instead we have been kept afloat by Monte's incredibly industrious efforts. Please take the time this winter when you are trapped inside because of the weather to put pen to paper and send in anything that you might think other members would find interesting.

If you are interested in receiving the newsletter electronically in the future please e-mail the editor. I will be uploading an Adobe pdf file format of the newsletter to a hidden directory on our site www.taxtoken.org. Check your labels for your renewal status, if you are up for renewal I have included a 2010 renewal form.

Sincerely, Robert W. Frye, editor (L-521)



BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

- *Society At-Large Member Lawrence LeBel made a proposal to the board that we purchase “discontinued” postage from stamp dealers that could save us as much as 10% over buying “new postage”.*

It was seconded by Bob Frye, that funds be appropriated as needed/requested to purchase “discontinued” postage for mailing newsletters as long as the postage to send the stamps to the editor did not exceed the savings realized on the discontinued stamps. The savings should be on the order of 10 cents per piece mailed, or about \$40 per year. The more we can hold postage costs down, the easier it will be to afford to continue with color copies and larger newsletters. The motion was passed unanimously.

- *Society At-Large Member Monte Dean made a proposal to the board that we look into the use of our not-for-profit status to save postage fees.*

After some leg-work by our President, John, it was found that we would not be able to justify the cost of the CASS certification required, nor do the volume of mailings required to qualify, so it was rejected.

- *Jim Calvert notified the editor of some web-site housekeeping issues and they have been completed as of the date of this newsletter.*
- *The board carried a dialogue about a future national meeting without a resolution, more will be published in coming newsletters. In the Editorial you will find mention from John Phipps about an upcoming show where he would like to meet society members if possible.*
- *The board also began discussions about another membership give-away and contest. The details are not yet finalized but it should make for a fun time during 2010. Look for details in the next newsletter.*

ATTS MAIL BAG

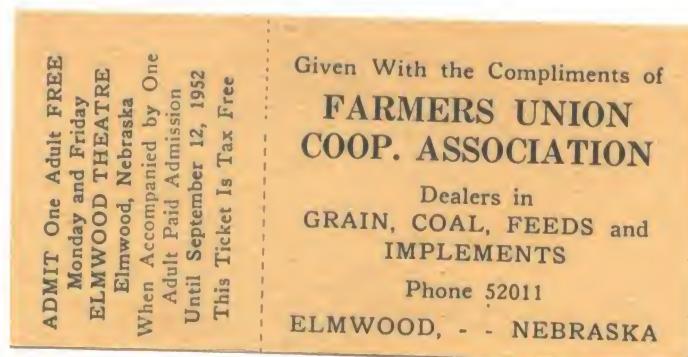
By Robert Frye L-521



Here is a piece I found on Ebay. It is actually a red and white sticker that goes on soda and candy machines, I thought it might have some minor relevance for our hobby.

Russ Ward

Here are scan's of four items I have found. Perhaps they have been reported already, but I thought I would send them along just in case. The wooden nickel is related to Jim Calvert's elongated cent reported in the latest newsletter. The other three pieces may not relate directly to state sales tax... Russ Ward



A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,



Happy Holidays to all! 'Tis the season for thinking of just about everything else besides sales tax tokens and I am sure this newsletter finds you busy with family, shopping, eating too much and other indulgences of the season. However, this time of year is also one for counting our blessings.

When looking back on the last year or so, I find myself truly blessed. About two months ago, Bob happened to be in my small town in Texas and we finally met after many years of correspondence. In just over a year, I've had the pleasure of meeting Monte Dean, Jim Calvert, and Bob Frye, three guys that I've corresponded with via email and such for over ten years and three guys that I doubted I would ever meet face to face. So you just never know!

It was nice to catch up with Bob. As our editor, he is the backbone of our organization and has been a leader in making many of the positive changes that have occurred over the last five years or so. He definitely has the toughest job in the organization and has done a great job over the years. I would put our newsletter up against any publication of an organization our size any day. In fact, I think our newsletter is better than that of many larger numismatic organizations!

Here's hoping you have a great holiday season. While I'm sure you won't find any STTs under your tree, who knows, maybe you'll find a dandy on ebay or at a local show or flea market. Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way.

All my best, John

TAX TOKEN CLIPPINGS FROM THE PAST

By Robert Frye L-521

COSTS STATE MONEY TO DELIVER TOKENS

Phoenix, Ariz., Sept. 1.—(P)—Agent Brooks Dudley, of the state tax commission, was en route today to Short creek—made famous by the polygamy trials of two years ago—north of Grand Canyon, to deliver the state's smallest allotment of new copper sales tax tokens.

It is costing the state \$20 to deliver 50 cents worth of tokens (500) to the town's two sales tax accounts, Director Frank E. Fraiser, of the sales tax division, said. Dudley must travel through sections of Nevada and Utah to reach Short creek.

Arizona became the twelfth of the nation's 38 sales tax states to adopt the token method of payment today with the distribution of 3,375,000 discs, made from home mined copper, in one and five mill denominations.

Page 6 of The Helena Daily Independent, Thursday, September 2, 1937

State Issued Sales Tax Rules and Regulations

By Monte C. Dean R-384

For those of us who are interested in the actual laws and regulations which governed the sales tax as prescribed by the individual states, there can be no better source of information than the actual Rules and Regulations booklets issued by those states. An amazing variety of information is made available in these booklets, including dates of issue, how the decisions were made and implemented to use sales tax and tokens, the actual brackets used and how they changed, what the actual laws were which governed the issue and use of sales tax tokens, and a wealth of historical data and relevant information.

Although many tens of thousands of these pamphlets were probably issued in each edition they are almost all quite uncommon today. In fact, after tracking their availability for over two decades I can verify that very few ever appear with any regularity, and I am certain that the number listed in this article is but a fraction of those that still remain to be found.

The new catalogue, which I continue to work on (forever) will have these Rules and Regulations listed in each section of the State Issued Related Memorabilia, and will be designated by the beginning catalogue code of SRR (State Rules and Regulations). Because of the likelihood that we only know of a small fraction of these issues, the numbering system after the SRR consists of the date, rather than a number, and we will be able to add new catalogue numbers as more are discovered without the need to renumber those already known, or significantly change the order of that numbering system as more are found and reported.

In order to abbreviate these catalogue numbers that use a date system, rather than a progressive number; they are reduced to the qualifying year/month/day numbering structure. This will also insure that the earliest numbers will always be the first known examples. So an indicated date of IA SRR-33, would mean this is a Sales Tax Rules and Regulations (either actual or proposed), issued in 1933. If an exact date were used, such as Feb. 2, 1931, then it is translated to 310202. This will insure that the catalogue numbers remain consecutive, regardless of the number discovered, and no renumbering will be needed.

Rarity ratings included are based strictly on my own knowledge of the number of each that have been sold on eBay and other auction houses, reported by fellow collectors, listed in catalogues, and usually made available on the internet by sellers of various types of ephemera. They are my best guess, and should be regarded as such. Values are fairly consistent with the rarity ratings, although some states do have a larger following, and command slightly better interest. In general, however, values can be considered fairly accurate in the following ranges:

R9 - \$20-\$25...R8 - \$17-\$20...R7 - \$12-\$17...R6 - \$8-\$12...R5 - \$5-\$8

I especially wish to thank James Calvert for his help with this report, as he contributed the majority of the listed pieces from his own collection, and was kind enough to mail them to me so that I could properly attribute them. Thanks Jim!

If you have any others not reported, I would very much appreciate your contact with the details, so that those additional examples may be included in future New Finds and Related Memorabilia articles, as well as the catalogue itself when it FINALLY appears. All such contributions are given credit to the reporting individual.

I would also note that over the years I have seen a few SRR's that are not reported here, primarily because I did not physically see them myself, and could give no verifying information about them. I also received a photocopy of a California SRR many years ago, which has been lost. Please remember that until we actually LIST this kind of information, as tedious as it may sometimes appear to be, that potential knowledge is lost to us, as well.

IOWA

Cat. #:	IA SRR-310202	Size:	6.5" X 4"	Cover Color:	Light Gray
Page Count:	18	Date:	Feb. 02, 1931	Rarity:	R9
Issued by:	Iowa Association for Tax Justice				

Front Cover: <black printing> A PROPOSED / GENERAL SALES TAX / (GROSS INCOME TAX) / to replace / All Property and Other Taxes / in the / STATE OF IOWA / <space to bottom> / Published by the / IOWA ASSOCIATION / for TAX JUSTICE //.

This booklet was actually produced as a proposal for a General Sales Tax by the Iowa Association for Tax Justice. The date listed is indicated on the inside front cover as the time of the meeting which adopted this proposal.

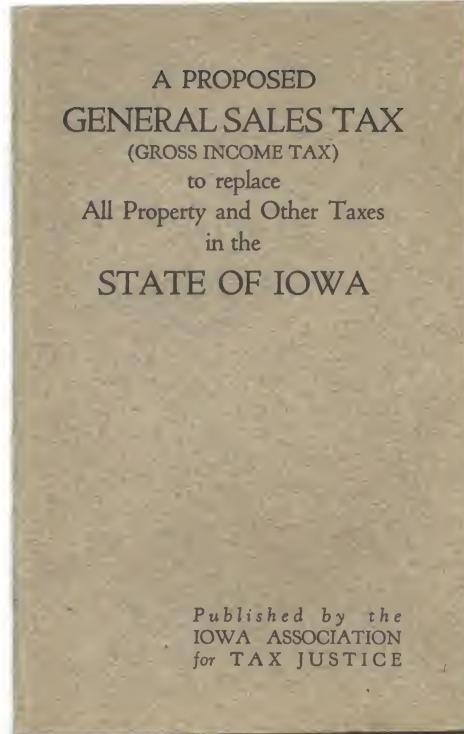
The first page is a tear out post card asking that it be returned by anyone who wished to join this association. It is interesting to note that this association was actually begun by the Davenport Real Estate Board, and it pushes strongly for the adoption of a general sales tax and the elimination of property tax. They believed only $\frac{1}{2}$ of 1% was all that was needed to accomplish this! They further state that: "As a matter of fact, there is no logical or sound reason for taxing property".

Pages 3-9 puts forward their proposal in some detail, but the gist of the narrative is all directed toward a plan that eliminates any tax, other than the Sales Tax. Numerous examples of how wonderful this would be for farmers, manufacturers, jobless laborers, merchants, investors, doctors, bankers, clerks, landlords, and services are provided.

Pages 10-18 list questions and answers that all basically do the same thing - give great reasons why sales tax is so much fairer than any other kind of tax.

There is no mention of the use of any tax token system, or any suggestions on how to take care of the parts of a cent due by implementing such a proposal.

Although this is not strictly an SRR, it does give suggestions for Rules and Regulations before the state actually implemented any type of sales tax, so I believe it fits best in this category. It is, however, unlike the other items listed in this article because it was not issued by the State of Iowa.



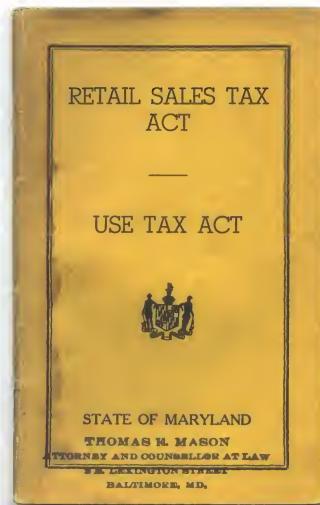
MARYLAND

Front Cover: <black printing> RETAIL SALES TAX / ACT / USE TAX ACT / <state seal> / STATE OF MARYLAND // . <<Counter Stamped in Black at Bottom>>: THOMAS E. MASON / ATTORNEY AND CONSELLER AT LAW / 2 E. LEXINGTON STREET / BALTIMORE, MD.

Nothing here for us, as far as relating to our collecting genre is concerned. The rate is established at 2%, with no sales tax paid on sales under 9 cents. As is the case with all of the different states viewed, the primary purpose of this book is too spell out exactly what is expected, and in even greater detail, what the penalties were for failing to meet those requirements.

These post World War II SRR's that did not have sales tax tokens issued by either the state or any local authorities rarely have much that would be considered of importance to our main collecting interests.

However, they themselves may be considered an acceptable alternative to include in a sales tax token collection, especially for those who have a particular love for a given state.



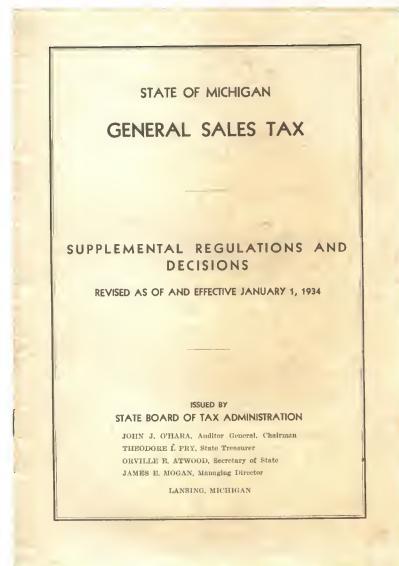
MICHIGAN

Cat. #: MI SRR-340101 **Size:** 9" X 6.25"
Cover Color: Off White **Page Count:** 24 **Date:** Jan. 1, 1934
Rarity: R7 **Issued by:** State Board of Tax Administration

Front Cover: <black printing> STATE OF MICHIGAN / GENERAL SALES TAX / <space>/ SUPPLEMENTAL REGULATIONS AND DECISIONS / REVISED AS OF AND EFFECTIVE JANUARY 1, 1934 / <space> / ISSUE BY / STATE BOARD OF TAX ADMINISTRATION / JOHN J. O'HARA, Auditor General Chairman / THEODORE I. FRY, State Treasurer / ORVILLE E. ATWOOD, Secretary of State, JAMES E MOGAN, Managing Director / LANSING, MICHIGAN //.

With 64 separate articles on 19 pages, plus an index, this is just stuffed with more information about collecting the General Sales Tax than most people would ever care to read about. My rather narrow search for information that was relevant to us, as STT collectors, found the following:

Article 3: "Retailers may consider Sales Tax paid to the State as one of the elements of cost in the conduct of their business and may include the amount of such tax in fixing the selling price of tangible personal property sold by them. They are not required to itemize and



separately state to the consumer, on sales tickets or otherwise, amounts as tax, provided that they do not advertise or hold out to the public in any manner directly or indirectly that the tax is not considered as an element in the price to the consumer.

Article 4: Basically, if you sell something and you don't get paid for it - you still owe the taxes.

Article 20: "Trading Stamps, Coupons, and other Media of Exchange. - Where tokens, coupons, stamps or other media of exchange are accepted in lieu of lawful money of the United States as consideration for tangible personal property such media of exchange is deemed to be the same as cash and must be included in Gross Proceeds within the meaning of the Act."

Article 52: <partial> "The fee for license to sell at retail is \$1.00 per annum. Licenses must be displayed on front window or door of place of business."

Article 54: <partial> "Records must be preserved for at least 3 years from the close of the business year of the taxpayer."

Details on who the sales tax applies to, and how it is figured and paid is listed for every imaginable profession, but a few of those include: Farm products, Newspapers, Magazines, Trade Journals, Trade-ins, Auctioneers, Contractors, Morticians, Undertakers, Funeral Directors, Photographers, Barbers, Opticians, Dentists, Fraternities and Sororities, Laundry, Dry Cleaners, Coal and Ice Dealers, Printers and Lithographers, Hospitals, Sign Painters, Hawkers, Peddlers, Sales Reps, Wood Engraving, Vending Machines, Solid Fuel, and so on. In short, if there was a way to be taxed on just about anything, this booklet told you how it would happen.

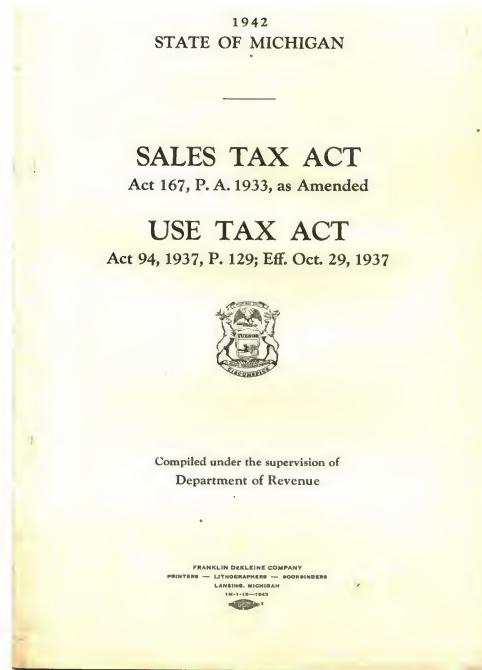
Cat. #:	MI SRR-42	Size: 9" X 6"	Cover Color: White
Page Count:	25	Date: 1942	Rarity: R7
Issued by:	Department of Revenue		

Front Cover: <black printing> 1942 / STATE OF MICHIGAN / <space> / SALES TAX ACT / Act 167, P. A. 1933, as Amended / USE TAX ACT / Act 94, 1937, P. 129; Eff. Oct. 29, 1937 / <state seal> / Compiled under the supervision of / Department of Revenue / <space> / FRANKLIN DECLEINE COMPANY / PRINTERS - LITHOGRAPHERS - BOOKBINDERS / LANSING, MICHIGAN / 1M-1-15-1943 / <union bug> //.

This monstrosity is absolutely packed with all the bad things that are going to happen to you if you deviate from the prescribed course of collecting and paying taxes. It focuses on the law, rather than implementation, and how the law applies to every frog in the pond.

It spends more time telling you how accountants and lawyers are going to descend on you for any infraction and rend you into tiny bite size pieces. Just a few of the headings include: Personal liability of seller for failure to collect tax, failure to make return; assessments and written notices, penalty added to assessment, demands on taxpayer for payment; warrant, sale of property; authority of state to bid at sale, authority of board to bring action at law, penalty; failure to register, Violation of act or rules, failure to make or false return, failure to pay tax; violation of act or rules with false certificate, offenses; penalties; suspension of licenses, Appeal; correction of assessment; injunction, Examination of records and witnesses; subpoena, contempt, Testimony; incriminating answers, tax lien, jeopardy assessment, deficiency assessments...oh, and did I mention penalties (about 10 times)???

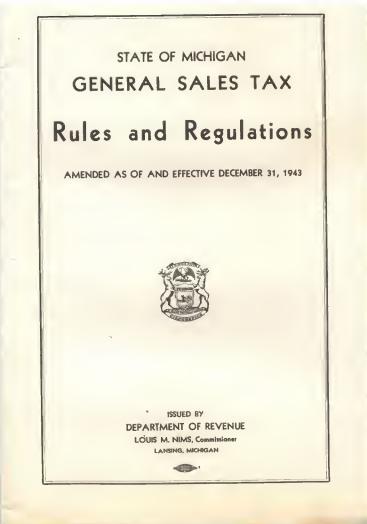
I couldn't find a whisker of information in this whole thing that would be of interest to us STT'ers, but I think I may have nightmares about evil attorneys with red glowing eyes and grasping claws.



Cat. #: MI SRR-431231 **Size:** 9" X 6" **Cover Color:** White
Page Count: 54 **Date:** Dec. 31, 1943 **Rarity:** R8
Issued by: Department of Revenue

Front Cover: <black printing> STATE OF MICHIGAN / GENERAL SALES TAX / Rules and Regulations / AMENDED AS OF AND EFFECTIVE DECEMBER 31, 1943 / <state seal> / ISSUED BY / DEPARTMENT OF REVENUE / LOUIS M NIMS, Commissioner / LANSING, MICHIGAN / <union bug> //.

Well, golly, they more than doubled the pages from their last known SRR, and while I couldn't imagine anyone escaping from the previous two SRR's, they apparently found even more folks who needed to be taxed, including: Antiques, works of art, artists, bakeries, blacksmiths, bookbinders, paper cutters, libraries, camps, churches and house of religious worship, commercial advertising, contractors, milk and dairy products, educational institutions, employee associations and organizations, fairs, circuses, carnivals, public exhibitions, florists and nurserymen, golf and country clubs, hatchers and incubators, homes for children and the aged, kennels, stables, and pet shops, monuments and memorial stones, pawnbrokers, pharmacists, philatelists, curios, old coins, blue printers, veterinarians, shoe repair, tailors, milliners, dressmakers, theaters, radio stations, motion picture houses, upholsterers, furniture repair, water, peddlers, street vendors - and on and on.



Again - not a thing in here that would be of interest to us, other than coins having been specifically listed as something that had to be taxed. A lot of pages just to be sure the states ASSEts were covered.

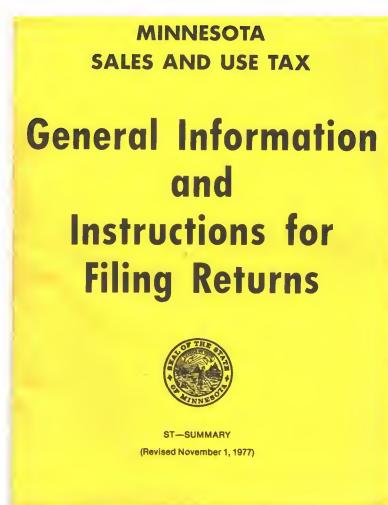
MINNESOTA

Front Cover: <black printing> MINNESOTA /
SALES AND USE TAX / General Information / and /
Instructions for / Filing Returns / <state seal> / ST-
SUMMARY / (Revised November 1, 1977).

Also found inside is a green page insert which is an amendment effective April 1, 1978 that goes into detail about exempting Residential Heating Fuels from Sales Tax.

I wasn't expecting to find anything to do with STT's, and I wasn't disappointed. I will give MN credit for including very nicely detailed instructions on exactly what forms to use and what has to be included in the sales tax filing system.

But we all already know that everyone and everything having to do with Minnesota is just plain cool. Or at this time of year - just plain damned COLD!



MISSOURI

Cat. #: MO SRR-350827 **Size:** 9" X 6" **Cover Color:** Lt. Orange
Page Count: 78 **Date:** June 8, 1937 **Rarity:** R7
Issued by: FORREST SMITH / State Auditor of Missouri

Front Cover: <black printing> STATE OF
MISSOURI / RULES AND REGULATIONS
/ Relating to the / EMERGENCY REVENUE
ACT / 1935 / <state seal> / ONE PER CENT
SALES TAX / *Issued By* / FORREST SMITH
/ State Auditor of Missouri //.

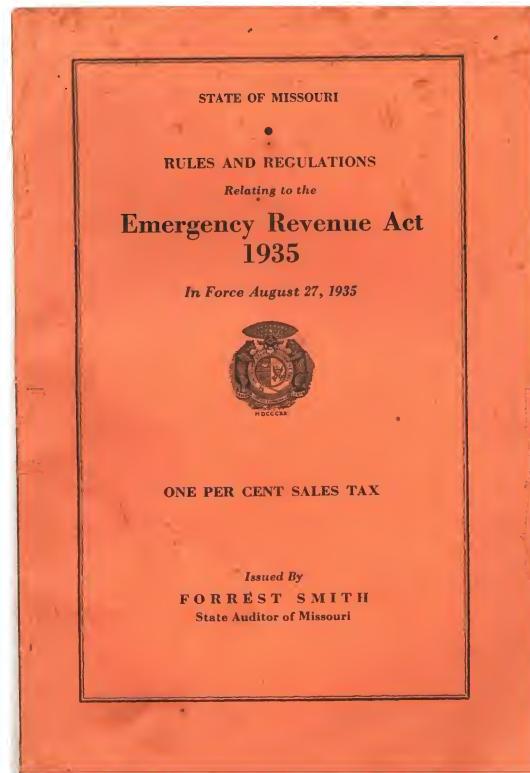
The primary difference between this and all of the SRR's from Missouri that follows is that it is establishing a ONE PER CENT sales tax, which quickly changed to 2 Per Cent in all later issues.

This is the first SRR issued after the change went from the original $\frac{1}{2}$ of 1%, which only lasted for a very short time, and for which business owners were expected to pay, even though they did not collect that tax (as a cost of doing business). In other words, this is the initial SRR where we might see something specifically about STT's as the consumer was expected to actually pay the sales tax for the first time.

What was included, which was not very specific was:

Page 11: Section 6. "For the purpose of more efficiently securing the payment of and accounting for the tax imposed by this Act, the State Auditor shall make, promulgate and enforce reasonable rules and regulations for the Administration and enforcement of the provisions of this Act, and by reasonable rules and regulations may provide for the issuance, sale, affixing, cancellation and payment of and for revenue stamps or coupon books or other method in order to make provisions of this Act Effective, and the State Auditor shall cause to be issued and sold at convenient places, stamps, coupons, tokens and other evidences of tax payment to enable purchasers and recipients of taxable sales, services and transactions, to pay the tax when the same amounts to a fractional part of one cent, and when so issued the Auditor shall receive such stamps, coupons, tokens or other evidences of tax payment of any tax imposed by this Act.

Please note that the above is all a single sentence. That's how much fun reading this stuff is!



Front Cover: <black printing> RULES AND REGULATIONS / Relating to the / MISSOURI SALES TAX ACT / (House Bill No. 6, 59th General Assembly) / 1937 / Effective June 8, 1937 / <state seal> / Two Per Cent Sales Tax / <space> / Issued by / FORREST SMITH / State Auditor of Missouri //.

I'll only be skimming this monster for anything that relates directly to us, as STT collectors, as there is simply too much here to even begin to condense otherwise.

Pages 30-32 consists of a 33 line by 10 column chart of: SALES TAX CHART / 3% DISCOUNT TABLE FOR PROMPT PAYMENT. An interesting listing as I was not aware that merchants received any discount regardless of when they paid.

Page 34: F. METHOD OF COLLECTING TAX. Pursuant to Section 7 of the Act the Auditor will in the near future issue metal tokens of One Mill denomination, which must be used to pay the tax where the same amounts to the fractional part of one cent. Until such time as such metal tokens are issued, the paper tokens now in circulation and used under the One Per Cent Act shall be used to enable the purchasers to pay the tax where the same amounts to the fractional part of one cent. Such tokens now issued or to be issued are not intended to be legal tender and when the tax amounts to an even cent or a multiple thereof, United States coin shall be used.

Section 7 of the Act further provides that it shall be unlawful for any person to counterfeit, forge or alter any token issued by the State Auditor, and any person who attempts to forge, or alter or cause any imitation of such token to be issued, shall be guilty of forgery and upon conviction shall be punished by imprisonment in the penitentiary for a term of not exceeding five years.

For the purpose of more efficiently collecting the tax, so that where impracticable to collect the exact amount of the tax the equivalent thereof may be collected, the State Auditor suggests the use of the following bracket by the sellers:

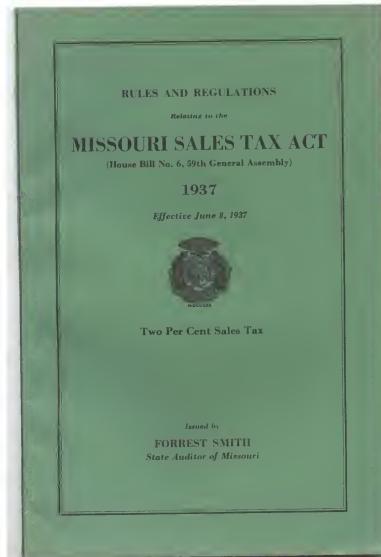
1c to 7c	1 Mill	53c to 57c	1c and 1 Mill
8c to 12c	2 Mills	58c to 62c	1c and 2 Mills
13c to 17c	3 Mills	63c to 67c	1c and 3 Mills
18c to 22c	4 Mills	68c to 72c	1c and 4 Mills
23c to 27c	5 Mills	73c to 77c	1c and 5 Mills
28c to 32c	6 Mills	78c to 82c	1c and 6 Mills
33c to 37c	7 Mills	83c to 87c	1c and 7 Mills
38c to 42c	8 Mills	88c to 92c	1c and 8 Mills
43c to 47c	9 Mills	93c to 97c	1c and 9 Mills
48c to 52c	1 Cent	98c to \$1.00	2 Cents

In billing the tax on monthly accounts, a fractional part of a cent may be disregarded unless it equals or exceeds one-half cent, in which case it may be billed at a full cent. It is suggested however, that where the customer pays in cash he be permitted to pay to the nearest mill.

Page 36 has an example of the front and back of the BLANKET CERTIFICATE OF PURCHASE FOR RE-SALE / MISSOURI SALES TAX DEPARTMENT. Does anyone have one of these???

Page 39 is a full page Notice to the Public which was to be removed from this booklet, affixed to a card and posted in a conspicuous place in the place of business of the seller in a position so that the same may be seen readily the purchasing public. It reads:

NOTICE TO THE PUBLIC / The Missouri Sales Tax Act Requires / THE SELLER TO COLLECT / and / THE PURCHASER TO PAY / THE TWO PER CENT SALES TAX / SECTION 5 OF THE ACT PROVIDES: - *** / "The Seller of any property or person rendering any / service, subject to the tax imposed by this Act, is / directed to collect the tax from the purchaser of such / property or the recipient of the services as the case / may be ***". / SECTION 6 OF THE ACT PROVIDES: "It / shall be the duty of every person *** to pay the / amount of such tax to the person making such sale / or rendering such service ***". / ANY PERSON VIOLATING ANY OF THE PROVISIONS OF THESE SECTIONS WILL BE GUILTY OF A MISDEMEANOR. / FORREST SMITH, / State Auditor. //.



Cat. #:	MO SRR-41	Size:	8.75" x 5.75"	Cover Color:	Pale Blue
Page Count:	77	Date:	1942	Rarity:	R7

Issued by: FORREST SMITH / State Auditor of Missouri

Front Cover: <black printing> RULES AND
REGULATIONS / Relating to the / MISSOURI SALES /
TAX ACT / <state emblem> / Two Per Cent Sales Tax /
<space> / Issued by / FORREST SMITH / State Auditor
of Missouri //.

No specific date is listed, other than on page 3 of the introduction which begins: "The Sixty-first General Assembly of Missouri in 1941 amended and reenacted the Sales Tax Law and I have set out herein that Act of the General Assembly.

I mention only the items that are of interest to us, as follows:

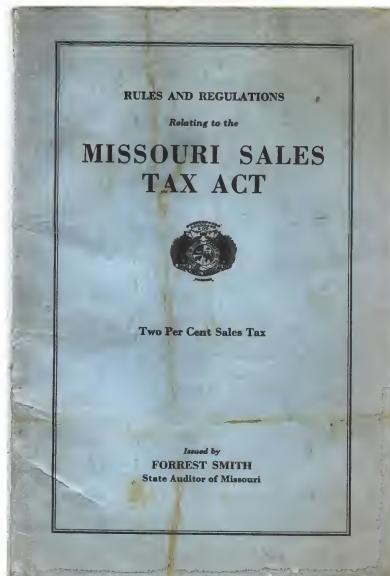
Page 26: (C) Redemption of Tokens. - Both one and five mill Sales Tax Tokens will be redeemed for face value at the office of the State Auditor, Sales Tax Department, Jefferson City, Missouri, provided that said tokens are delivered to the Auditor prepaid and separated as to one and five mill tokens.

Tokens will also be redeemed at the office of the State Auditor, Sales Tax Department, 614 Midland Building, Kansas City, Missouri and at 407 North 8th Street, St. Louis, Missouri.

Tokens may be purchased at all banks in this State or directly from the State Auditor at Jefferson City or at the above addresses.

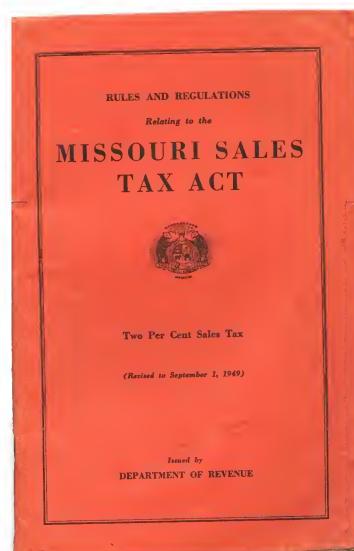
If you have surplus tokens on hand, please notify the Auditor, Box 840, Jefferson City, Missouri, or the district offices named above.

Page 39: RULE No. 22. - Basically this states that those merchants who use Trading Stamps or Trade Tickets (usually put in a book to be handed in for redemption when full) are subject to the sales tax for the items sold, but not for the merchandise exchanged for the booklets or tickets or stamps.



Front Cover: <black printing> RULES AND
REGULATIONS / Relating to the / MISSOURI SALES
TAX ACT / <state seal> / Two Per Cent Sales Tax /
(Revised to September 1, 1949) / Issue by / DEPARTMENT
OF REVENUE //.

Since this is the latest of a long run of SRR's we know of from this state I had expected this to have some significant differences to the one listed above issued 8 years previous. Such was not the case. The vast majority of information did not change at all. I really dug hoping to find a bit more details related to the return of tokens to the state, but nothing much changed there either. So even though this is a much later issue, it did not have any changes that made much difference to us. I would hope that we might find an even later issue that dealt with what happened with STT's when they were discontinued, but so far none have ever been discovered. Do you have one?



NEVADA

Cat. #: NV SRR-55

Size: 8.5" x 6"

Cover Color: Off White

Page Count: 28

Date: 1955

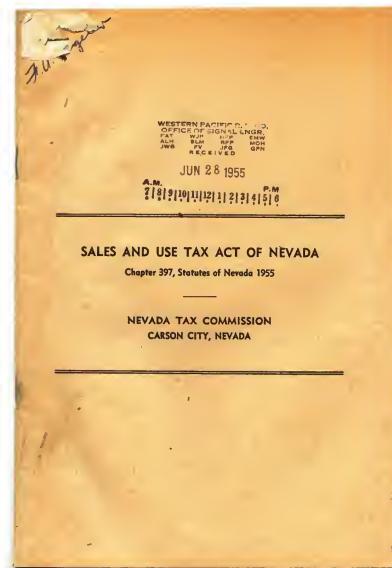
Rarity: R7

Issued by: Nevada Tax Commission

Front Cover: <counter stamped in black at top> WESTERN PACIFIC R. R. CO. <with dates and times received> / <in black print> SALES AND USE TAX ACT OF NEVADA / chapter 397, Statues of Nevada 1955 / NEVADA TAX COMMISSION / CARSON CITY, NEVADA //.

The rate is at 2 Per Cent. Other than that, there is simply no information of great value to us, which isn't surprising since Nevada was one of those states that promoted that it DIDN'T have sales tax for so many years.

For those of you who are interested in collecting something related to sales tax from as many different states as possible, these SRR's can serve as a wonderful option and a great addition to your collection. You may find that having such items in your assembly of tokens and related memorabilia will enhance the historical significance of such a grouping quite dramatically.



NORTH CAROLINA

Cat. #: NC SRR-340715

Size: 9" x 6 "

Cover Color: Off White

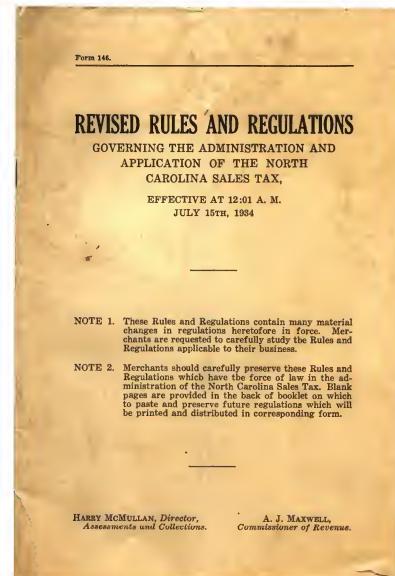
Page Count: 36

Date: July 15, 1934

Rarity: R9

Issued by: Harry McMullan, Director, / Assessments and Collections
A. J. Maxwell, / Commissioner of Revenue //.

Front Cover: <black printing> Form 146. / REVISED RULES AND REGULATIONS / GOVERNING THE ADMINISTRATION AND / APPLICATION OF THE NORTH / CAROLINA SALES TAX / EFFECTIVE AT 12:01 A. M. / JULY 15TH, 1934 / NOTE 1. These Rules and Regulations contain many material / changes in regulations heretofore in force. Merchants are requested to carefully study the Rules and Regulations applicable to their business. / NOTE 2. Merchants should carefully preserve these Rules and / Regulations which have the force of law in the administration of North Carolina Sales Tax. Blank / pages are provided in the back of the booklet on which / to paste and preserve future regulations which will / be printed and distributed in corresponding form. / HARRY McMULLEN, Director, / <beneath this> Assessments and Collections. <back to first line> A. J. MAXWELL, / <beneath this> Commissioner of Revenue. //.



I was so happy to find one of these, in hopes of answering the question which has plagued so many of us for so long. Was the Memorandum that we know of "officially sanctioned"? Although I would usually use the text included in the SRR's to draw my own conclusions and simply give you my opinion, this pamphlet has some 'room for error' in what it says concerning partial cent payments, and I think it best in this instance to simply list what it says and let you draw your own conclusions. In my opinion, it is easy to see why merchants would have been a little uncertain about what they could and couldn't do in regard to partial cent collections of sales tax.

Page 35 and 36 are as follows:

82. SCHEDULE FOR ADDING TAX TO PURCHASE PRICE: The Commissioner of Revenue is directed by Ch. 522 of the Public Laws of 1933, to devise and enforce regulations under which retail merchants shall collect from the consumers the sales tax levied upon their business by the retail sales tax statute. It is provided that such methods for passing the tax to the customers may include plans which require both more and less than 3 per cent of the sale price, the purpose being to enable the merchant to collect approximately the amount of 3 per cent on their total sales. It is recognized as impractical to add a tax upon every sale. The actual tax on six sales of five cents each does not quite reach one cent. If a merchant shall add a tax of one cent on a five cent sale he would collect 20 per cent out of which to pay the tax of 3 per cent. If he should add one cent on a ten cent article he would be adding 10 per cent for the tax.

In order to avoid such results the statute permits the Commissioner to devise methods which will collect approximately 3 per cent on total sales, which means that something less than 3 per cent, and in fact in some cases no tax at all will be added to the purchase price. The schedule herein set out is adopted and promulgated as the schedule to be applied to all merchants in the State.

UNIFORM SALES TAX SCHEDULE

Applies to Every Retail merchant

Less than 10 Cents	no tax
10 cents to 35 cents	1 cent
36 cents to 70 cents	2 cents
71 cents to \$1.05	3 cents

Above \$1.05 straight 3 per cent, fractions governed by major fractions.

This schedule to be applied to all sales at one trading period.

ILLUSRATION: The Tax of one cent on a ten cent purchase entitles the customer to buy other merchandise up to 35 cents at the same trading period without additional tax.

It does not say HOW the parts of a cent are to be collected, or HOW a record of it is to be kept. Obviously the memorandum we know of developed because of this lack of specific instruction. Thus creating some of the very rarest of all the 'tokens' we collect.

NORTH DAKOTA

Cat. #: ND SRR-430701 Size: 8.7" x 5.7" Cover Color: Beige

Page Count: 48 **Date:** July 1, 1955 **Rarity:** R8

Issued by: JOHN GRAY, Tax Commissioner

Front Cover: <black printing> North Dakota / Sales and Use Tax Laws / and / Rules and Regulations / <state seal> / Issued by / JOHN GRAY, Tax Commissioner / July 1st, 1943 //.

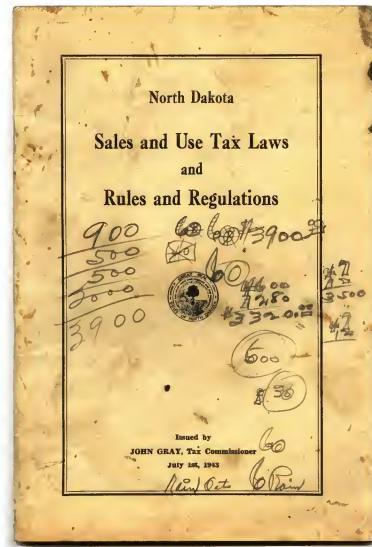
Although there is no mention, specifically, of the use of a sales tax ‘token’, the Tax Commissioner was quite lenient in asserting that the ‘average’ of 2 per cent sales tax was what was expected. In addition to a schedule on page 15 showing anything less than 15 cents to have no sales tax, this booklet goes on to give some margin to the merchants in how they collect the tax, as follows:

“It is further provided that competing retailers and regular organizations or associations of retailers may provide uniform methods for passing on such tax, or the average equivalent thereof, and that it shall be the duty of the Tax Commissioner to cooperate with such retail organizations or associations in formulating rules and regulations”.

"It is the business of the Tax Commissioner to cooperate in a helpful way with such retailers. It is not our province to fix the manner in which this tax shall be passed on."

This seems to say that retailers COULD have made up their own system of collecting partial cent payments, although nothing is specified. To date, at least, we know of no such partial cent (mill) payments ever having been used in this state.

There are a total of four known SRR's from this state, and since there are so very few folks who collect these, it is a reasonably easy to state to locate an example from. Most of the states which actually did issue Sales Tax Tokens are much more fervently collected, so these that are from states that did not issue any known STT's are usually the least expensive to acquire.

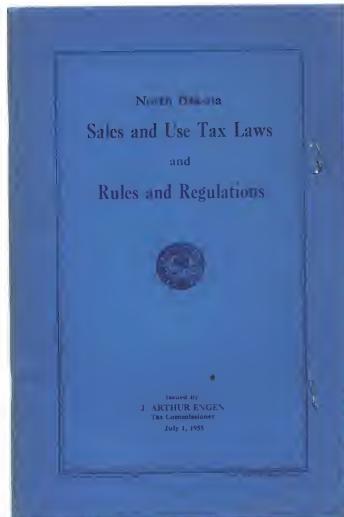


Cat. #: ND SRR-550701 **Size:** 8.5" x 5.75" **Cover Color:** Medium Blue
Page Count: 48 Plus 2 **Date:** July 1, 1955 **Rarity:** R7
Issued by: J. ARTHUR ENGEN / Tax Commissioner /

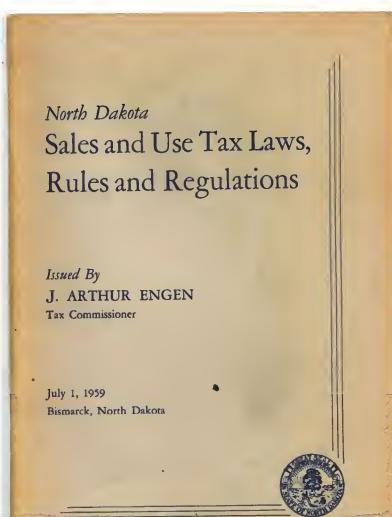
Front Cover: <dark blue printing> North Dakota / Sales and Use Tax Laws / and / Rules and Regulations / <state seal> / <space> / Issued By / J. ARTHUR ENGEN / Tax Commissioner / July 1, 1935 / <following is tiny at bottom> / GLOBE GAZETTE, WAHPETON, N.D. 11554 - BUY "DAKOTA MAID" FLOUR //.

There are two pages attached to the inside front cover with staples that are an update to this SRR that states the following: The following are rule changes as adopted in the 1957 North Dakota Sales and Use Tax Manual and should be used in place of the printed rules:

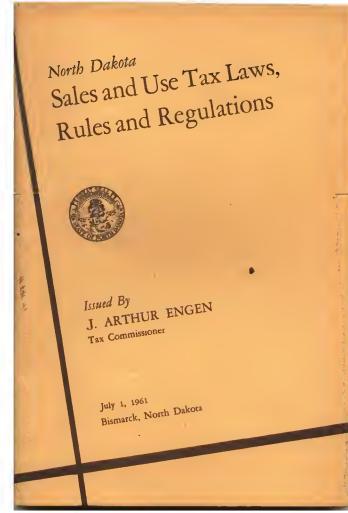
This booklet establishes a 2 percent Sales Tax. There is no sales tax on anything selling for less than 24 cents, and all subsequent brackets are in 1 cent increments only. There is no mention of anything having to do with a sales tax token, receipt, or partial cent (mill) payment.



ND SRR-550701



ND SRR-590701



ND SRR-610701

Front Cover: <dark blue printing> *North Dakota / Sales and Use Tax Laws, / Rules and Regulations / Issued by / J. ARTHUR ENGEN / Tax Commissioner / July 1, 1959 / Bismarck, North Dakota / <state seal lower right corner> //.*

This booklet continues a 2 percent Sales Tax. There is no sales tax on anything selling for less than 24 cents, and all subsequent brackets are in 1 cent increments only. No mention of anything having to do with a sales tax token, receipt, or partial cent (mill) payment.

Cat. #: ND SRR-610701 **Size:** 9" X 5.75" **Cover Color:** Light Brown
Page Count: 68 **Date:** July 1, 1961 **Rarity:** R5
Issued by: J. ARTHUR ENGEN / Tax Commissioner //.

Front Cover: <dark brown printing> North Dakota / Sales and Use Tax Laws, / Rules and Regulations / <state seal> / Issued By / J. ARTHUR ENGEN / Tax Commissioner / July 1, 1961 / Bismarck, North Dakota //.

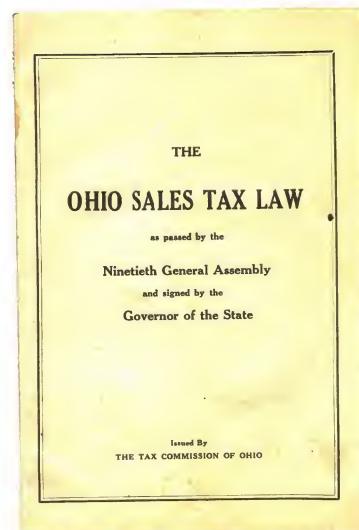
Again I could find not a single change to this that had much to do with anything sales tax related, as far as the implementation or collection was concerned. A few more areas were specifically covered that required the sales tax, but really it was an awful lot of wasted paper and postage for not much in the way of changes. In my opinion this is a perfect example of why our deficit is in the shape that it is. Simply too many bureaucrats trying to CYA and spending lots of the tax payers dollar to do so. Come on, now, you didn't think I'd write an entire article without including some OPINIONS did you?

OHIO

Front Cover: <black printing> THE / OHIO SALES TAX
LAW / as passed by the / Ninetieth General Assembly /
and signed by the / Governor of the State / <space> / Issued
By / THE TAX COMMISSION OF OHIO //.

There are two known Ohio SRR both dated for 1935, however this one appears to be more of a 'beginning' of the rules and regulations which followed in more detail in the second example, dated just a week later (OH SRR-350108).

The only applicable date is found on page 5, which states: "...an excise tax is hereby levied on each retail sale in this state of tangible personal property occurring during the period beginning on the first day of January, 1935, and ending on the thirty-first day of December, 1935, with the exceptions hereinafter mentioned and described, as follows: One Cent, if the price is forty cents or less; Two cents, if the price is more than forty cents and not more than seventy cents; Three cents, if the price is more than seventy cents and not more



than one dollar; If the price is in excess of one dollar, three cents on each full dollar thereof; and if, in such case, the price is not an even number of dollars, then, in addition to the said tax on each full dollar thereof, one cent, if the price exceeds an even number of dollars by more than eight cents, but not more than forty cents; two cents if such excess is more than forty cents and not more than seventy cents; and three cents if such excess is over seventy cents. <page 6> If the price is less than nine cents, no tax shall be imposed.”

The first mention of any type of prepaid tax receipts is made on page 7, as follows: "SECTION 3. Excepting as provided in section 5 of this act, the tax hereby imposed shall be paid by the consumer to the vendor in every instance, and it shall be the duty of each vendor in every instance, and it shall be the duty of each vendor to collect from the consumer the full and exact amount of the tax payable in respect of each taxable sale, and to evidence the payment of the tax in each case by cancelling prepaid tax receipts, equal in face value to the amount thereof, in the manner and at the times provided in this section, to wit:

This continues in some detail but listing it all would require a great deal of space, so I'll narrow it down to the important features:

Page 8 and 9: The prepaid receipts must be torn in half at the time of the sale and the consumer half delivered to the buyer at that time. Such tax receipts will be issued by the commission in denominations deemed necessary. They will be designed and procured by the commission. How refunds are handled is also detailed, and it's a royal pain.

Section 7 on page 10 goes into great detail about how the commission will procure and distribute the receipts and how they will keep track of them.. According to this, there should have been records kept of exactly how many of each were purchased by the state and sold..

Section 8 on page 11 mentions the 3% discount that all licensed vendors receive when they purchase the receipts.

Then, in Section 11, on page 14, it indicates that each county auditor is to make a triplicate list of all vendors licensed in the county, which is available in the records and for the commission. I sure wish we had those!

Pages 17 and 18 list where the money collected is to be distributed.

Most of the rest of the pages I'm not mentioning only go in to great detail about what happens if you are bad little boys and girls and don't follow all the rules.

Pages 21 and 22 are interesting in that they break down where the money will be going, as follows:

DEPARTMENT OF FINANCE, DIVISION OF TAX COMMISSIONER OF OHIO

Personal service	\$375,000
Maintenance	\$250,000
AUDITOR OF STATE	
Personal service	\$ 30,000
Supplies and Equipment	\$ 8,000
TREASURER OF STATE	
Personal service	\$ 75,000
Supplies and Equipment	\$ 30,000
Refunds	\$250,000
ATTORNEY GENERAL	
Personal service	\$ 7,500
STATE RELIEF COMMISSION	
State Emergency Relief	\$6 Million
DEPARTMENT OF PUBLIC WELFARE, D	
Pensions	\$6 Million

Front Cover: <black printing> TENTATIVE REGULATIONS No. 1 / RELATING TO THE / OHIO RETAIL SALES TAX / LAW / AM. HOUSE BILL NO. 134-90TH GENERAL ASSEMBLY / <state seal> / Promulgated by / The Tax Commission of Ohio / January 8th, 1935 //.

Page 14: There is no sales tax on sales of less than 8 cents. From 8 to 40 cents is 1 cent tax, 40-70 cents is a 2 cent sales tax, 70 cents to \$1.00 are 3 cents in sales tax. Additionally, an example is given where a sale of \$2.08 is made, and only 6 cents is paid in sales tax, with the 8 cent exemption in place.

Page 19 and 20: Section 3: This is a full accounting of how the taxes are collected, and exactly what happens when the sale is made as to the use of prepaid tax receipts. It fully explains that this is ALL the retailers' responsibility. It also gives a clear example showing that the full amount of the sale must have tax collected, even if the bill is not paid or not paid in full at that time. If a \$50.00 sale is made, the full \$1.50 sales tax receipt must be used even if only \$30 of the \$50.00 is paid, and even if the \$20 balance is never paid the retailer will not be allowed a tax refund because of the amount of tax lost in the transaction.

Page 21: Exact dimensions and colors of the prepaid tax receipts are listed as 1 3/8" X 3", perforated through the center of the two halves, and will have the following colors per denomination:

.01	Peacock Blue	.02	Red	.03	Brown	.06	Green
.09	Gray	.12	Magenta	.15	Orange	.30	Olive
.60	Heliotrope Red	1.50	Royal Purple	3.00	Black		

NOTE: That there is no indication of a \$15.00 value listed in the above table.

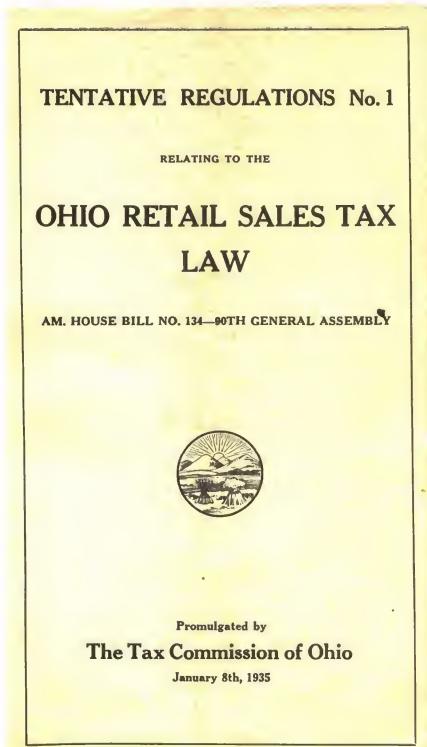
Page 22: Provides Waiver of Collection for Pre-Payment of Sales, such as in the case of Vending Machines.

Page 22 and 23: Goes into GREAT length about what happens if a consumer returns merchandise, and the bottom line is, folks, they made it a real pain in the cash register to do so. Each such return has to have a form filled out (ST Form No. 25 - Claim for Reimbursement for Returned Prepaid Purchases) which had to be sent to the Commission for approval, then an official credit memorandum was sent to the claimant vendor, and then the vendor had to turn those in to an agent to receive the face value of more prepaid tax receipts. This is interesting primarily because I've never seen an example of one of these, and I imagine they are darned rare, even though many thousands or tens of thousands of them were probably issued (or maybe far more than that). Somewhere is some past retailers junk pile of paper there might be one of these. If anyone knows of one - please let us know. It is one more thing these books have helped us learn did exist at one time, and something else to keep an eye out for.

Page 24, Section 8: Details the actual purchases of Prepaid Tax Receipts by merchants. Chain stores are defined as two or more stores in the state operating under the same management. They may purchase receipts under one vendor's license. But in doing so, they also have to fill out more forms for how many of each receipt is distributed to each store, and that form (ST-Form No. 27) has to be sent into the commission too.

Page 29 gives a very detailed example of the form that has to be sent in to the Commission showing sales and how much tax is paid. It's not a simple form. It would have taken many, many hours a month to complete it, and some of the information the vendor had to provide was so detailed that it could only have been used for 'catching' vendors who were not charging the tax or not paying the tax.

Page 31 goes into detail about what kinds of signs can and cannot be used in retail stores, so that there is no chance anyone will mistake that sales tax is still due on top of the prices listed on any sign.



OKLAHOMA

Cat. #: OH SRR-36 **Size:** 9.25" X 6.5" **Cover Color:** Brown
Page Count: 926 **Date:** 1936 **Rarity:** R8
Issued by: Oklahoma Tax Commission

Title Page: <black printing> Compiled Oklahoma Tax Laws / Annotated / 1936 / Edited By / Frank O. Eagin / Published By / OKLAHOMA TAX COMMISSION //.

This is unlike anything else listed here, as this is an actual BOOK, not just a pamphlet or booklet, but since I have seen no other 'regular' SRR's from this state, and it does have some information of interest, I decided that inclusion was always better than exclusion when it comes to information not readily available elsewhere.

This book lists everything having to do with tax laws for Oklahoma as of 1936, and it is a very thick book with over 900 pages. My search, of course, was relating to anything specifically about sales tax, especially since this was the first year that Oklahoma issued its own tax tokens. Just the table of contents alone was 39 pages long - longer than some regular SRR's, so it took me a while to find the section for Consumers' Tax Laws, page 671 to page 681.

The following was found to be of interest:

Page 672: Only 5% of the tax collected could be used for the administration of the collection of this tax INCLUDING the cost of "prepaid tax coupons or other materials for use in the collection of the tax levied hereunder".

Page 673: 1 per cent tax is established.

I read the entire 10 pages in detail, and that is ALL that was mentioned that might be of interest to us. Other than the mention of 'prepaid tax coupons', nothing else was listed as far as how a part of a cent was to be collected, or if there was any sale below which no tax was to be paid, nor was any bracket system advanced. In short, there is simply nothing here of great interest to us, which is unfortunate.

Could there have been any patterns of such 'prepaid tax coupons'???



SOUTH DAKOTA

Cat. #: SD SRR-390701 **Size:** 9.8" X 6.55" **Cover Color:** Orange
Page Count: 63 **Date:** July 1, 1939 **Rarity:** R8
Issued by: J. H. Bottum, Jr., Director of Taxation

Front Cover: <black printing> BULLETIN NO. 31 <center> JULY 1, 1939 / STATE OF SOUTH DAKOTA / RULES AND REGULATIONS / relating to / RETAIL OCCUPATIONAL / SALES TAX / Effective July 1, 1939 including copy of the law, / Title 57, Part VI, South Dakota Code of 1939 / RULES AND REGULATIONS / relating to / USE TAX ACT / OF 1939 / Effective July 1, 1939 including copy of the law, / Chapter 276 of the Laws of 1939 / <state seal> / Issued by / J. H. BOTTUM, JR. / DIRECTOR OF TAXATION //.

This is for a 3% Sales Tax.

Page 8: 57.3303 Stamps, tokens, other devices for collection: Director of Taxation may adopt rules and regulations; fraudulent use of possession unlawful. If it is found necessary for the speedy and economical collection of the tax herein imposed, the Director of Taxation is hereby empowered to require the use of stamps, receipts, tokens, coupons, or other devices by the persons engaged in the occupations

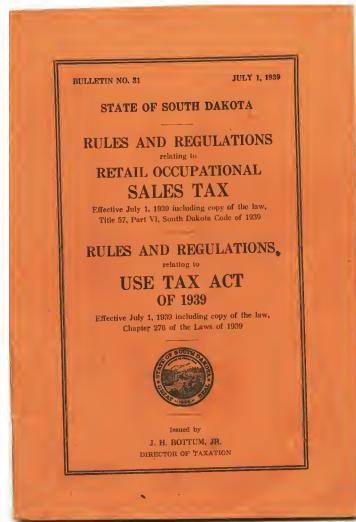
herein enumerated. The power may be exercised by appropriate stamps, tokens, coupons, or other devices to be used, and the manner in which the same shall be used and be sold and distributed to the users thereof.

So maybe there are patterns of South Dakota STT's ??? No state issued tokens are known to exist, but there is the slim possibility that patterns might have been made, since this obviously says it was possible for them to be used.

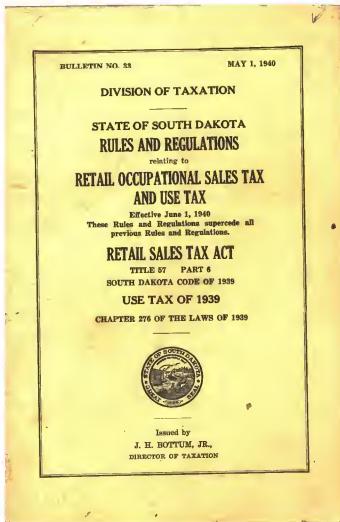
Further, on page 11, section 57.9926 establishes the penalties for the sale or possession of counterfeit receipts, stamps, or tokens with the intent to defraud. Either they were just CYA, or they really were thinking pretty hard about using tokens.

Page 14 lists a tax bracket, as follows: .01 - .14 - No Tax, .15 - .44 - 1c Tax, .45 - .74 - 2c Tax, .75 - \$1.14 - 3c Tax.

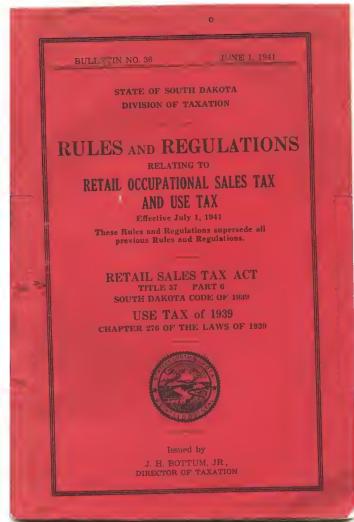
One of the best organized and ordered of all the SRR's I've listed thus far.



SD SRR-390701



SD SRR-400501



SD SRR-410601

Cat. #:	SD SRR-400501	Size:	9.8" X 6.3"	Cover Color:	Beige
Page Count:	64	Date:	May 1, 1940	Rarity:	R8
Issued by:	J. H. Bottum, Jr., Director of Taxation				

Front Cover: <black printing> BULLETIN NO. 33 <center> MAY 1, 1940 / DIVISION OF TAXATION / STATE OF SOUTH DAKOTA / RULES AND REGULATIONS / relating to / RETAIL OCCUPATIONAL SALES TAX / AND USE TAX / Effective June 1, 1940 / These Rules and Regulations supercede all / previous Rules and Regulations. / RETAIL SALES TAX ACT / TITLE 57 PART 6 / SOUTH DAKOTA CODE OF 1939 / USE TAX OF 1939 / CHAPTER 276 OF THE LAWS OF 1939 / <state seal> / Issued by / J. H. BOTTUM, JR. / DIRECTOR OF TAXATION //.

This is for a 3% Sales Tax. There is nothing really different here than is found in the SD SRR-390701. It is interesting to note that this SRR still retains the information on stamps, tokens, and other devices for collection.

Cat. #:	SD SRR-410601	Size:	9" X 6"	Cover Color:	Red
Page Count:	64	Date:	June 1, 1941	Rarity:	R7
Issued by:	J. H. Bottum, Jr., Director of Taxation				

Front Cover: <black printing> BULLETIN NO. 36 <space> JUNE 1, 1941 / STATE OF SOUTH DAKOTA / DIVISION OF TAXATION / RULES AND REGULATIONS / RELATING TO / RETAIL OCCUPATIONAL SALES TAX / AND USE TAX / Effective July 1, 1941 / These Rules and Regulations supersede all / previous Rules and Regulations. / RETAIL SALES TAX ACT / TITLE 57 PART 6 / SOUTH DAKOTA CODE OF 1939 / USE TAX OF 1939 / CHAPTER 276 OF THE LAWS OF 1939 / <state seal> / Issued by / J. H. BOTTUM, JR., / DIRECTOR OF TAXATION //.

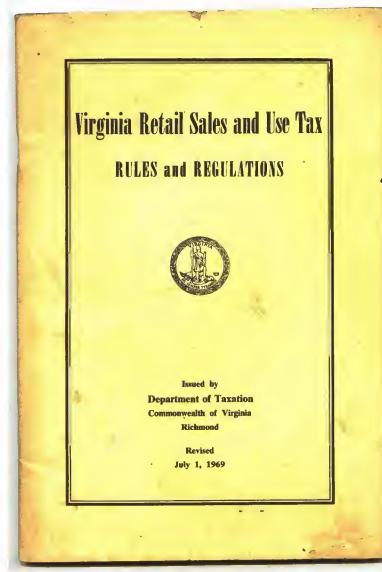
Basically a repeat of the previous issue, with a few minor tweaks here and there, but again, nothing that indicates anything about partial cent payments or mill payments or tax tokens.

VIRGINIA

Front Cover: <black printing> Virginia Retail Sales and Use Tax / RULES and REGULATIONS / <state seal> / Issued by / Department of Taxation / Commonwealth of Virginia / Richmond / Revised / July 1, 1969 //.

Of primary significance is the change from a 2 per cent sales tax that was established August 1, 1966 that took effect on September 1, 1966 to a new 3 per cent sales tax as of July 1, 1968. Page 11 specifically states that the bracket system provided is to eliminate fractions of one cent, and shows no taxes for any purchase less than 15 cents.

This last listed SRR is yet another example of an historic item that could easily fit into a sales tax token collection, especially if you have an interest in Virginia. Like many of the booklets presented in this article, there are many states that have very few examples of anything that might be collected that even remotely fits into our collecting specialty other than these SRR's. Perhaps you might find some of interest



HELP WANTED!!!

I am working on three articles for upcoming issues of our ATTS Newsletter, and I need help with all three! Any contributions made will be attributed to the individual sharing that knowledge with us. The articles and what I need help with are as follows:

ERRORS

We have had 3 good articles written in the past that appeared in the ATTS Newsletter, plus a couple of single entry finds, but that was many years ago. In order to have some better reference to what we might include in our collections, or at least what is out there, I would like to have a better listing of those error tokens now in the possession of our membership.

I have already included such information that I do know about in my catalogue listings, but there is most certainly a great deal more that could be reported and listed, I am sure. Here are the categories for Error tokens.

Not every error, such as die cracks is listed or included; as those errors usually need to be ‘followed’ in the minting process to give a more detailed accounting or is too minor and common as to be uninteresting to the majority of collectors.

There is a COMPLETELY SEPARATE error listing for Ohio Stamps and Local issue cardboard and punch card issues, although I am more than happy to receive any information on those that you might have. The Ohio stamps have been pretty well documented as to error types, and their listings will be separate to themselves, but it may be worth your time to let me know of items in those categories.

EBP - Blank Planchet: Some investigation is usually required to verify that what appears to be an STT blank planchet is in fact such an item, but there have been several types verified. Although these are not nearly as showy as some of the other major error types, they are quite scarce.

EBS - Broadstrikes: I’ve never seen an STT with such an error, as the mechanism for ‘striking’ tokens did not usually consist of a collar that could have expanded to cause this error. It is possible, especially on some of the Arizona and New Mexico pieces, that such was the case. But again, I’ve never seen or heard of one. Do you have one?

EBR - Brockages: Brockage errors occur when a struck token has not ejected after being struck, and another planchet is placed on top or under it. When the next blank planchet is fed into the collar and the strike is made the image of the first token is impressed onto that blank planchet. This will appear as if one side of the token has a reverse design. I know John Ostendorf has one of these, and I’ve heard of a couple more, but I need to know about them, and I’d love to have pictures of them. If you have any boggages, please let me know, and again, I’d love pictures - and I won’t mention that I need pictures again, as it will be true for anything that you have to report.

ECB - Counterbrockage: I’ve never seen or heard of an STT with one, but it’s possible. A counterbrockage involves a capped die struck with a previous token. If a cap die strikes a previously struck token the obverse design from that struck token will be impressed into the cap. These results in a design of the cap face appearing as an incuse brockage. When the next blank planchet is struck this cap die with such an incuse brockage image then the obverse will raise and spread that image from the incuse design of the cap.

ECD - Cud: The plastic tokens were poured in molds, and then cut from the ‘sticks’ to which they were attached. During this process it was not uncommon for small bits of extra plastic to adhere to the edges, and these are known as cuds. Small cuds are fairly common, and a few can be found in almost any group of 100 plastic tokens if you look hard enough. However, large cuds, those over a pencil eraser size or larger, are quite scarce, and you might have to search through thousands of STT’s to find just one. Although there are very few collectors who would give additional value for even a large cud, they are an added bonus for those who search for unusual items among the common dregs of the plastic STT’s.

ECP(#%) - Clipped Planchet: These are one of the more frequently encountered STT error types, although by no means common. This can be one or more ‘cuts’ that appear on the edges of a struck planchet that are rounded and indicate that the finished piece was ‘clipped’ again by the press after it was struck. The parentheses indicate the number of clips, most commonly just one, while the % indicates how large the clip is in comparison to the planchet. Thus an AZ S3 ECP1-20 would indicate one clip on the edge of an AZ S3 that is about 20% of the overall planchet diameter.

EDA - Die Adjustments: The amount of pressure to strike the tokens was usually adjusted at the beginning of a striking period. The planchet that was placed for these trial strikes as that pressure was adjusted sometimes had almost no impression at all, except on the very outer edges. As the pressure of the strike was increased, the centers appeared with the proper depth of strike. These very slightly struck planchets are quite rare, as they were usually tossed away rather than put into circulation. I know of none in existence for any STT. Do you have one?

EDC - Die Caps: If an already struck token gets stuck in the upper hammer die the next striking produces a reverse of the next struck token on that new die face. The next blank that is fed in and struck receives that reverse strike onto the adhered token. This produces a brockage strike, which is described above. The stuck planchet in the upper die becomes a die cap. As more blanks are fed through this die cap expands as it is struck over and over and the metal is pushed around the upper die shaft. Eventually the die cap will break away, sometimes when it appears to be almost like a thimble.

EFO - Fold Over: If the planchet somehow sits in a vertical position when it is struck, it is ‘squashed’ into an odd bent shape with only part of the design element seen. I’ve never seen or heard of an STT with such an error.

EIN - Indents: If 2 blanks are fed into the collar at the same time with one partly overlaying the other and the strike is made on this combination the upper planchet is forced into the lower blank, causing a depression shaped like the upper blank. I’ve never seen one, which is surprising, as I’d think this to be a fairly common error.

EMS(#) - Multiple Strikes: An obvious one, when the same blank is struck more than once, and is usually off center or rotated for the subsequent strikes. These are not common, but known, for many STT’s. I have a few recorded, but I’m sure there are many more. Please report what you have. The number in parenthesis is the number of strikes, thus an AZ S3 EMS(3) would be that token struck 3 times!

ENH - No Hole: On rare occasions some tokens which were meant to have a hole punched in the center do not. These are quite scarce and very desirable errors for the STT collector, and although they do not justify being a separate type, they are a very special addition to any collection. The only exception to that rule would be Oklahoma, where EHN are fairly plentiful.

EOC(%) - Off Center: Another obvious one, and the most common of all STT errors. The % is the percent off center measured by the greatest distance of unstuck planchet compared to the struck portion. The greater the %, the more rarely found. Note that Oklahoma has zillions of these, and are quite common. Thus an OK S3 EOC(20) would be 20% off center for that type.

EOH - Off Center Hole: This occurs when the planchet has the hole struck in the wrong place. Unless the hole is at least 20% off center, it is not considered especially scarce or collectible. Again, Oklahoma has many of these errors, while most of the other states are scarce.

ESF - Struck Fragments: Blanking presses take the metal strips that will become the punched blanks and the remaining metal scrap is discarded. On rare occasions some of those pieces of scrap find their way to the press, and are struck. No known STT ESF’s are known. Do you have one?

EUF - Uniface Strikes: This occurs when there are two or more blanks in the press at the time of the strike, so that only one side or the other receives any impression. It should be a fairly common error for STT’s, but I’ve never seen one. Do you have any?

EWM - Wrong Metal: Unfortunately in the STT world, most wrong planchet/wrong metal types are believed to be patterns, even if that is not always the case. The vast majority of wrong metal and wrong planchet types known are listed as patterns. There are probably more that have never been reported. Please let me know if you have any.

Please report any error types that you have by using the normal M&D type/variety number, followed by the above Error lettering for identification. If I’ve missed some types of errors you consider worth including, please let me know. Although the above abbreviations should cover the vast majority of what error types we might encounter, there are probably some other types that I’ve missed above, and I’d certainly appreciate your input on those, if you have any.

OHIO PUNCH CARDS

James Bird helped me establish a good base line for different merchants that can be found on the Ohio S1 to S5 Punch Cards, but I am certain there are many dozen, if not hundreds of merchants who have never been reported. When listing what you have for merchants on Punch Cards, please let me know in the following method, so we are all on the same page:

Punch Card Type	Imprint Type	Imprint Color	Merchant
S1A	Print	Black	THE GREAT ATLANTIC & PACIFIC TEA CO. / License No. 2500244 <space> OHIO //.
S1B	Stamp	Purple	THE ISALY DIARY STORE / 109-50 MAIN ST., / MT. VERNON, OHIO / LICENCE NO. 4200218 CODE 19 //.
S1A	Print	Black	The Kroger Grocery & Baking Company / Ohio / License No. 3106712 //.

I will list a complete inventory of what everyone has, and I'm sure there will be some, such as Woolworth, that we will all have at least one example of. It would be wonderful to have a list of these merchants, as it would do several things for us. First, it would give us a much better idea about the number of Local Punch Cards that were produced. It would also help establish a good idea of the number of merchants who did use this system during those few years they were in circulation. Also, if you have duplicates, it would be great for those of us with an interest in these to have those lists so that we might do a little trading for some that we don't have. A full list (with your permission) will be posted so anyone with duplicates might have some fun with some exchanges!

It would also give those of us who do collect Ohio, and do collect these punch cards, a known checklist to work from, and it would give us another area to report when we find new merchants!

And as long as we are talking about the Ohio Punch Cards, I'll note that more of the Local issues are being discovered all the time. Do you have any? We would all love to know of any local issue (or state wide issues) that you have that are not listed. Please let us know.

NEW FINDS AND RELATED MEMORABILIA

I've already received a good number of new finds and related memorabilia notices from our membership, but not nearly enough to justify a full article yet. Please take a look through your collections and let us know what goodies you might have that we don't know about. If you have items that were not pictured in the M&D we would all love to see those, too. Pictures and details are greatly appreciated, as I'll be asking for them if you don't include them, and I do hope you will have the time to work with me in getting the answers.

Please remember that it's not just 'tokens' that we are interested in knowing about, but anything having to do with sales tax, especially during the period of time that sales tax tokens were in use. As with all the articles I write you will receive full credit for reporting what you find and what you know.

Please respond however it's most convenient to:

MONTE C. DEAN
814 1ST St. S.E.,
Rochester, Mn. 55904
Moxking@aol.com
(507) 206-0956



SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-464 rharnish@lhus.edu

I will include in this column a few pieces sold at the end of September as I don't recall exactly where coverage ended last quarter. I think this quarter must have set some sort of record for common tokens listed individually at prices starting at \$5 or \$6, none sold of course, but it is interesting how optimistic some of the Ebay sellers must be as the holiday season approaches.



A large lot described as 2lbs 14 oz of IL provisional tax tokens had 10 bids and closed on December 14 at \$189.37. There were surely several thousand tokens in this lot.

Several KS tax tokens were offered for the lofty starting bid of \$100.00 in October, no takers on any of these 3 identical lots.

Kirkland, WA Daris women's apparel R7 token attracted 7 bids and closed on October 24th at \$57.99.

A Casey IL provisional was offered starting at \$49.99 and closed with no bids on my birthday November 27th. This token sold at the price on December 6th.



Mo Hotel LaSalle Chicago 1936 overprint sold on December 18th for \$36.09.

Stevenson, WA scrip had 9 bids and closed on October 10th for \$35.27.

Colfax WA scrip had 8 bids and closed on November 1 at \$34.57.

A tax token lot of “about 300 pieces” attracted 13 bids and closed on November 23 at \$31.00.

Tenino WA wood tax token attracted 10 bids and sold for \$27.60 on September 26th.

A BU roll of AZ 5 mill tokens attracted 9 bids and closed on October 4th at \$27.00.

A second Tenino Wood, called Rare by the seller attracted 7 bids and closed on Sept. 26th at \$26.55.

St. Charles MO 1973-75 tax mill token had 7 bids and closed on November 22nd at \$26.00.

Another St. Charles MO 1941-1971 tax mill token had 6 bids and also closed on November 22 at \$26.00. This token may have been a different color than the one listed above, but it was unclear.

Group of 13 different IL provisional metal tokens had 7 bids and closed on October 24th at \$23.00. Washington Local L-37 had 6 bids and also closed Sept. 26th at \$20.50.



Tenino WA 1935 wooden token had 6 bids and sold on December 14th for \$19.17

A BU roll of AZ one mill tokens closed on December 20th with 3 bids at \$18.50. Another roll sold on December 6th at \$14.06, this lot also had 3 bids.

A lot described as “Tokens tax 201 TOTAL DEAL OF THE DAY 1941-1935 GREAT” had just 1 bid and closed on November 25 at \$16.00.

Five different mixed lots of tax tokens closed on November 17, 24, 25 and 30th. These lots had an estimated 30 to 55 tax tokens and realized \$10.49 to \$15.99 each.

Mattoon, IL provisional had 12 bids and closed Sept. 21 at \$15.77

Eight different IL provisional's, all metal, had 7 bids and closed Sept. 26 at \$15.00

Nebraska NE-O2 had 8 bids and sold on Sept. 26th for \$13.50.

A lot of 33 different tax token receipts from 11 states had 10 bids and brought \$13.50 on Dec 6th.

OK cardboard 1 mill tax token attracted 4 bids and closed on November 1 at \$12.30.

New Mexico 5 mill tax tokens described by the seller as “very scarce” attracted 4 bids and closed on October 31 at \$10.50. I don’t know whether this piece was a trick or a treat at the price paid.

A lots described as a “Mixed bag..” attracted 1 bid of \$9.99 and closed on October 26th. There appeared to be several hundred metal tax tokens in the picture of this lot.

A roll of 50 MO tokens attracted one bid and closed November 1 at \$9.99.

Charleston, IL provisional had one bid at \$9.99 and closed on December 16th.

A Herrin token described as "Souvenir" Maverick tax token marked 1 1/2" had 1 bid at \$8.99 and closed on October 21.

A group of 4 IL provisional metal tokens including Rock Island and pike Co. sold on October 5th with just 1 bid at \$7.99.

A Ray Garcia AZ elongated token had 7 bids and closed on Sept. 27th at \$8.29.

A mix of 54 tax tokens, both metal and MO cardboard had one bid and closed October 11th at \$6.99.

Spokane, WA emergency 3% sales tax token of 1941 had 3 bids and closed December 19th at \$5.50.

A Jacksonville, IL provisional attracted 1 bid and sold on October 16th at \$4.99.

Three IL provisional's from El Paso, Kankakee and Hoopeston all listed individually closed on October 24th with just one bid each for the price of \$4.95

An "Unlisted" CA White Log Tavern paper token had 4 bids and closed on October 24th at \$4.61.

Toulon, IL Uncirculated provisional had 4 bids and closed on Sept. 21 at \$3.34.

A group of 15 carded tax tokens had 4 bids and sold on Sept. 21 for \$3.25 plus \$2 shipping.

Arctic Ice, 5 cent and 10 cent token pair attracted 3 bids and sold on Sept. 21 for \$2.50.

Arcola IL provisional had 5 bids and sold on Sept. 17 for \$2.32. An identical price was realized for a Charleston, IL provisional had with 3 bids and a Galva, IL token.

Happy holidays and good collecting to all our members. - Ralph



These items sold in 2008, if anyone has additional information on these please contact Ralph or the Editor.



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc. Will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.

Wanted: War tax tokens, script or tickets. Will buy or trade. Jim Calvert, jnlcalvert@gmail.com, 569 Diego Rivera Lane, Arroyo Grande, Ca. 93420

For Sale: Sales Tax Tokens from MS, AL, LA, OK, KS, and MO for 20c each or 20 different for \$2.50. Also have wooden nickel bag of 250 for \$25.00 plus \$5.00 shipping. Billy Ethridge, 11956 Newton Co. Martin Road, Collinsville, MS 39325.

Wanted Personal tokens and overprints issued by Jerry Bates, Jerry Schimmel and other numismatists. Pete Smith, 2424 4th Street NE, Minneapolis, MN 55418. E-mail petesmith_158@msn.com

Litchfield or Paris Illinois ¼ cent Chamber of Commerce tax token. \$3 each plus stamp. Leo Schiltz, 196 Crestview Lane, Dyer, In 46311



FINANCIAL REPORT

September 1, 2009 – November 30, 2009

Checking Account

Balance 09/01/09	\$ 370.90		
Expenses (09/01-09/30)	\$ 41.85		
Income (09/01-09/30)	\$ 0.00	Balance 11/01/09	\$ 431.40
Balance 10/01/09	\$ 329.05	Expenses (11/01-11/30)	\$ 0.00
Expenses (10/01-10/31)	\$ 397.65	Income (11/01-11/30)	\$ 0.00
Transfer From Savings	\$ 500.00	Closing Balance 11/30/09	\$ 431.40
Income (10/01-10/31)	\$ 0.00		

Savings Account

Balance 09/01/09	\$ 4422.78
Interest (09/01-11/30)	\$ 1.67
Transfer to Checking	\$ 500.00
Closing Balance 11/30/09	\$ 3926.25



The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



ORGANIZATIONAL REPORT

September 1, 2009 — November 30, 2009

NEW MEMBERS: Joel Slemrod

DROPS: None

REINSTATEMENTS: None

MEMBERSHIP (November 30) 111 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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